

Rulemaking Hearing Rules  
of  
The Tennessee Department of Human Services

Child Support Division

Chapter 1240-2-4

Child Support Guidelines

Repeals

Chapter 1240-2-4, Child Support Guidelines, is repealed.

Authority: T.C.A. §§ 4-5-202; 36-5-101(e); 71-1-105(12),(16); 71-1-132; 42 U.S.C. § 667; 45 C.F.R. § 302.56.

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The Tennessee Department of Human Services

Child Support Division

Chapter 1240-2-4  
Child Support Guidelines  
New Rules

1240-2-4-.01	Legal Basis, Scope, and Purpose.
1240-2-4-.02	Definitions.
1240-2-4-.03	The Income Shares Model.
1240-2-4-.04	Determination of Child Support.
1240-2-4-.05	Modification of Child Support Orders.
1240-2-4-.06	Retroactive Support.
1240-2-4-.07	Deviations from the Child Support Guidelines.
1240-2-4-.08	Worksheets and Instructions.
1240-2-4-.09	Child Support Schedule.

1240-2-4-.01	Legal Basis, Scope, and Purpose.
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- (1) Federal and State Legal Requirements for the Establishment and Application of Child Support Guidelines.
  - (a) Title IV-D of the Social Security Act (42 U.S.C. §§ 651-669), specifically 42 U.S.C. § 667 and 45 C.F.R. § 302.56, requires that States establish guidelines for setting and modifying child support award amounts in each State. Tennessee Code Annotated §§ 36-5-101(e), 71-1-105(16), and 71-1-132 implement these requirements and direct the Tennessee Department of Human Services to establish those guidelines to enforce the provisions of federal law.
  - (b) The Tennessee Department of Human Services is the authorized state agency for the enforcement of the child support program in the State of Tennessee under Title IV-D of the Social Security Act. The Department of Human Services will comply with federal and state requirements to promulgate Child Support Guidelines to be used in setting awards of child support.
  - (c) Pursuant to 42 U.S.C. § 667 and 45 C.F.R. § 302.56, the Child Support Guidelines must be made available to all persons in the State whose duty it is to set or modify child support award amounts in all child support cases.
  - (d) Pursuant to federal laws and regulations, the Child Support Guidelines established by a State must, at a minimum:
    1. Be applied by all judicial or administrative tribunals and other officials of the State who have power to determine child support awards in the State as a rebuttable presumption as to the amount of child support to be awarded in child support cases and result in a presumptively correct child support award;
    2. Take into consideration all earnings and income of the alternate residential parent;
    3. Be based on specific descriptive and numeric criteria and result in the computation of the child support obligation; and

4. Provide for the child's health care needs through health insurance coverage or other means.
- (e) Federal law and regulations further provide that the amount of child support mandated by the Guidelines may be rebutted if the tribunal setting or modifying support includes, in writing, in the order:
  1. The reasons the tribunal deviated from the presumptive amount of child support that would have been paid pursuant to the Guidelines;
  2. The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
  3. A finding by the tribunal that states how, in its determination,
    - (i) Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and
    - (ii) The best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.
- (2) Effective Date and Applicability.
  - (a) The Child Support Guidelines established by this Chapter shall be applicable in any judicial or administrative action brought to establish, modify, or enforce child support, whether temporary or permanent, on or after the effective date of these rules.
  - (b) The Child Support Guidelines shall be applied to any of the following cases involving the establishment, modification, or enforcement of child support:
    1. Divorce or separate maintenance actions of married persons who are living separately, who have children of the marriage, including those actions in which a marital dissolution agreement or parenting plan is executed.
      - (i) If the parties stipulate to the child support to be paid for the support of the parties' children, the stipulations, whether in a marital dissolution agreement, parenting plan, or in any other document establishing the amounts to be paid for the support of the parties' children, shall be reviewed by the tribunal before approval.
      - (ii) No hearing shall be required as to the amount of child support awarded in such cases. However, the tribunal shall use the Guidelines in reviewing the adequacy of child support obligations negotiated by the parties, including provisions for medical care, and, if the negotiated agreement does not comply with the Guidelines or contain the findings of fact necessary to support a deviation, the tribunal shall reject the agreement.
      - (iii) In such stipulations, the order approving the agreement or parenting plan or other document:
        - (I) Shall establish a specific numerical dollar figure for support to be paid at specified intervals (weekly, bi-weekly, semi-monthly, monthly). The final child support order shall not be expressed as a percentage of the parent's income.

- (II) If the agreement does not state the amount of support calculated under the Guidelines, the order of the tribunal approving the agreement shall state the amount of support proposed in the agreement and the guideline amount and shall provide in writing:
    - I. The reasons the tribunal deviated from the presumptive amount of child support that would have been paid pursuant to the Guidelines;
    - II. The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
    - III. A finding by the tribunal that states how, in its determination,
      - A. Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and
      - B. The best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.
- 2. Paternity determinations;
- 3. Actions involving orders for custody of a child, whether in state trial or juvenile tribunals, including actions where the State is seeking, or is given, custody of a child due to abuse, dependency, delinquency or unruliness of the child, or in any case in which legal or physical custody of the child is transferred to a private or public agency or entity for any other reason;
- 4. Domestic violence orders of protection;
- 5. Any other actions in which the provision of support for children is established by law; and
- 6. Actions seeking interstate enforcement of support orders for any of the reasons in parts 1-5 above.
- (c) Pursuant to 42 U.S.C. § 654(6)(A) and 45 C.F.R. § 302.56(f), the Child Support Guidelines apply whether the order sought to be established, modified or enforced is for a period preceding October 13, 1989, which was the effective date of the mandatory Child Support Guidelines initially established by federal and state law, or subsequent to such date.
  - 1. The order of the judicial or administrative tribunal must comply with the criteria established by these rules.
  - 2. The order must state a specific dollar amount of support that is to be paid by the responsible party on a weekly, bi-weekly, semi-monthly or monthly basis. The final child support order shall not be expressed as a percentage of the parent's income.

- (3) The major goals in the development and application of these Guidelines are, to the extent possible, to:
  - (a) Decrease the number of impoverished children living in single parent families;
  - (b) Make child support awards more equitable by ensuring more consistent treatment of persons in similar circumstances while ensuring that the best interests of the child in the case before the tribunal are taken into consideration;
  - (c) Improve the efficiency of the tribunal process by promoting settlements and by giving tribunals and parties guidance in establishing appropriate levels of support awards;
  - (d) Encourage parents paying support to maintain contact with their child;
  - (e) Ensure that, when parents live separately, the economic impact on the child is minimized, and, to the extent that either parent enjoys a higher standard of living, the child shares in that higher standard;
  - (f) Ensure that a minimum amount of child support is set for parents with a low income in order to maintain a bond between the parent and the child, to establish patterns of regular payment, and to enable the child support enforcement agency and party receiving support to maintain contact with the parent paying support; and
  - (g) Allocate a parent's financial child support responsibility from the parent's income among all of the parent's children for whom the parent is legally responsible in a manner that gives equitable consideration, as defined by the Department's Guidelines, to children for whom support is being set in the case before the tribunal and to other children for whom the parent is legally responsible and supporting.
- (4) These Guidelines are a minimum base for determining child support obligations. The presumptive child support order may be increased according to the best interest of the child for whom support is being considered, the circumstances of the parties, and the rules of this chapter.

Authority: T.C.A. §§ 4-5-202; 36-5-101(e); 37-1-151; 71-1-105(12),(16); 71-1-132; 42 U.S.C. §§ 654, 667; 45 C.F.R. § 302.56.

1240-2-4-.02 Definitions.

- (1) "Adjusted Gross Income" — The adjusted gross income (AGI) is the net determination of a parent's income, calculated by deducting from that parent's gross income the following amounts:
  - (a) Any applicable self-employment taxes being paid by the parent;
  - (b) Any pre-existing order(s) for current child support which are being paid by the parent; and
  - (c) Credits for the individual parent's other children for whom the parent is legally responsible and actually supporting.
- (2) "Adjusted Support Obligation" — The adjusted support obligation (ASO) is the Basic Child Support Obligation (BCSO) from the Child Support Schedule (CS Schedule), adjusted for parenting time as set forth in these Rules, health care insurance, and work-related childcare expenses.

- (3) “Adjustments for Additional Expenses” — The additional expenses associated with the cost of health care insurance for the child and work-related childcare are not included in the Basic Child Support Obligation (BCSO) and must be added to the BCSO to determine the Adjusted Support Obligation (ASO).
- (4) “Alternate Residential Parent (ARP)” — The “alternate residential parent” (ARP) is the parent with whom the child resides less than fifty percent (50%) of the time.
- (5) “Basic Child Support Obligation” — The Basic Child Support Obligation (BCSO) is the amount of support displayed on the Child Support Schedule (CS Schedule) which corresponds to the combined adjusted gross income (AGI) of both parents and the number of children for whom support is being determined. This amount is rebuttably presumed to be the appropriate amount of basic child support to be provided by both parents in the case immediately under consideration, prior to consideration of any adjustments for parenting time and/or additional expenses.
- (6) “Caretaker” — The person or entity providing care and supervision of a child more than fifty percent of the time. The caretaker is the child’s Primary Residential Parent. The caretaker may be a parent of the child, a non-parent relative of the child who voluntarily or, pursuant to tribunal order or other legal arrangement, is providing care and supervision of the child (for example, the child’s grandparent). A caretaker may also be a private or public agency providing custodial care and supervision for the child through voluntary placement by the child’s parent, non-parent relative, or other designated caretaker, or by court order or other legal arrangement (for example, a foster parent).
- (7) “Child” — “Child” includes the plural “children,” and “children” includes the singular “child,” where the context requires. For purposes of this chapter, “child” means:
  - (a) A person, not otherwise emancipated, who is less than eighteen (18) years of age or a person who reaches eighteen (18) years while in high school until the person graduates from high school or until the class of which the person is a member when the person attains eighteen (18) years of age graduates, whichever occurs last; or
  - (b) A person who is disabled pursuant to T.C.A. § 36-5-101(p).
- (8) “Child Support Schedule” — The Child Support Schedule (CS Schedule or Schedule) is a chart which displays the dollar amount of the basic child support obligation (BCSO) corresponding to various levels of combined adjusted gross income of the children’s parents and the number of children for whom a child support order is being established or modified. The Schedule shall be used to calculate the basic child support obligation (BCSO), according to the rules in this chapter. Deviations from the Schedule shall comply with the requirements of 1240-2-4-.07.
- (9) “Combined Adjusted Gross Income” — The amount of adjusted gross income calculated by adding together the AGI of both parents. This amount is then used to determine the BCSO for both parents for the number of children for whom support is being calculated in the case immediately under consideration.
- (10) “Days” — For purposes of this chapter, a “day” means that a child spends the majority of a twenty-four (24) hour calendar day with or under the control of a parent and that parent expends a reasonable amount of resources on the child during this time period (such as the cost of a meal or other such costs directly related to the care and supervision of the child). Partial days of parenting time that are not consistent with this definition shall not be considered a “day” under these Guidelines. A “day” under the control of a parent includes a day the child is not in the parent’s home, but is under the parent’s control, for example, with the parent’s permission at camp or with friends.

- (11) “Department” — The Tennessee Department of Human Services.
- (12) “Final Child Support Order” — The presumptive child support order (PCSO) adjusted by any deviations ordered by the tribunal.
- (13) “Legally Responsible for a Child” — For purposes of this chapter, a person is “legally responsible for a child” or legally obligated for a child or children when the child is or has been:
  - (a) Born of the parent’s body;
  - (b) Born of the parents’ marriage if the child is born during the marriage or within three hundred (300) days after termination of the marriage by death, annulment, declaration of invalidity, or divorce;
  - (c) The legally adopted child of the parent;
  - (d) Voluntarily acknowledged by the parent as the parent’s child pursuant to T.C.A. § 24-7-113 or pursuant to the voluntary acknowledgement procedure of any other state or territory that comports with Title IV-D of the Social Security Act; or
  - (e) Determined to be the child of the parent by any tribunal of this State, any other state or territory, or a foreign country pursuant to a reciprocal agreement or treaty.
- (14) “Parent” — For purposes of this chapter, “parent” means a person who:
  - (a) Gave birth to the child;
  - (b) Was married to the mother of the child at the time of the birth of the child or within three hundred (300) days after termination of the marriage by death, annulment, declaration of invalidity, or divorce;
  - (c) Legally adopted the child;
  - (d) Voluntarily acknowledged the child pursuant to T.C.A. § 24-7-113 or pursuant to the voluntary acknowledgement procedure of any other state or territory of the United States that comports with Title IV-D of the Social Security Act; or
  - (e) Has been determined to be a parent of the child by any tribunal of this State, any other state or territory, or a foreign country pursuant to a reciprocal agreement or treaty.
- (15) “Parenting Time Adjustment” — Adjustment to the ARP’s portion of the BCSO based upon the ARP’s parenting time with the child.
- (16) “Percentage of Income” — The Percentage of Income (PI) for each parent is obtained by dividing each parent’s adjusted gross income [see paragraph (1) above] by the combined total of both parents’ AGI. The PI is used to determine each parent’s pro rata share of the Basic Child Support Obligation and each parent’s share of the amount of additional expense for health insurance and work-related childcare. The PI is also used to designate the amount of uninsured medical expenses that each parent is financially responsible to pay, absent an order of a tribunal setting a different amount.
- (17) “Pre-Existing Orders” — The term “pre-existing order” means:
  - (a) An order in another case that requires a parent to make child support payments for another child or children, which child support the parent is actually paying according to 1240-2-4-.04(5)(a)1, as evidenced by a child support payment record from a Title IV-D

child support agency, including the Department and its child support payment history records as shown by the Tennessee Child Support Enforcement System (TCSES), a tribunal clerk, canceled checks payable to the primary residential parent, or similar reliable evidence; and

- (b) That the date of filing, as defined by Tennessee Rule of Civil Procedure 58, of the initial order for each such other case is earlier than the date of filing of the initial order in the case immediately before the tribunal, regardless of the age of any child in any of the cases.
- (18) “Presumptive Child Support Order.”
- (a) The “Presumptive Child Support Order” (PCSO) is the amount of support to be paid for the child derived from the parent’s proportional share of the basic child support obligation, adjusted for parenting time, plus the parent’s proportional share of any additional expenses.
  - (b) This amount is rebuttably presumed to be the appropriate child support order.
- (19) “Primary Residential Parent (PRP).”
- (a) The “primary residential parent” (PRP) is the parent with whom the child resides more than fifty percent (50%) of the time. The PRP also refers to the parent designated as such by T.C.A. § 36-6-402.
  - (b) A non-parent caretaker that has been given physical custody of the child is the child’s PRP for the purposes of these rules.
  - (c) If each parent spends exactly fifty percent (50%) of the time with the child, then the tribunal shall designate the parent with the lesser child support obligation as the PRP and the other parent as the ARP.
  - (d) If a primary residential parent has not been designated, the caretaker with whom the child resides more than fifty percent (50%) of the time will be the primary residential parent.
- (20) “Pro rata.”
- (a) For the purposes of this chapter, “pro rata” refers to the proportion of one parent’s adjusted gross income to both parents’ combined adjusted gross income, or to the proportion of one parent’s support obligation to the whole support obligation.
  - (b) A parent’s pro rata share of income is calculated by combining both parents’ adjusted gross income and dividing each parent’s separate adjusted gross income by the combined adjusted gross income.
  - (c) A parent’s pro rata share of the basic support obligation is calculated by multiplying the basic child support obligation obtained from the Child Support Schedule by each parent’s pro rata percentage of the combined adjusted gross income.
- (21) “Split Parenting”— For purposes of this chapter, the term “split parenting” can only occur in a child support case if there are two (2) or more children of the same parents, where one (1) parent is PRP for at least one (1) child of the parents, and the other parent is PRP for at least one (1) other child of the parents. In a split parenting case, each parent is the PRP of any child spending more than fifty percent (50%) of the time with that parent and is the ARP of any child spending more than fifty percent (50%) of the time with the other parent. A split parenting situation will have two (2) PRPs and two (2) ARPs, but no child will have more than one (1) PRP or ARP.



- (22) “Standard Parenting” — For purposes of this chapter, “standard parenting” refers to a child support case in which all of the children supported under the order spend more than fifty percent (50%) of the time with the same PRP. There is only one (1) PRP and one (1) ARP in a standard parenting case.
- (23) “Theoretical Support Order” or “Theoretical Order” — A theoretical support order is a hypothetical order which allows the finder of fact to determine the amount of a child support obligation if an order existed. In these rules, a theoretical order is used to determine the amount of credit allowed as a deduction from a parent’s gross income for a parent’s qualified other children who are not under a pre-existing child support order.
- (24) “Tribunal” — A judicial or administrative body or agency granted legal authority to determine disputed issues within its jurisdiction including, but not limited to, the establishment, modification, or enforcement of child support and paternity issues.
- (25) “Uninsured Medical Expenses” — For the purposes of this chapter, the child’s uninsured medical expenses include, but are not limited to, health insurance co-payments, deductibles, and such other costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care, and any acute or chronic medical/health problem, or mental health illness, including counseling and other medical or mental health expenses, that are not covered by insurance.
- (26) “Work-Related Childcare Costs.”
  - (a) For the purposes of this chapter, work-related childcare costs mean expenses for the care of the child for whom support is being determined which are due to employment of either parent.
  - (b) In an appropriate case, the tribunal may consider the childcare costs associated with a parent’s job search or the training or education of either parent necessary to obtain a job or enhance earning potential, not to exceed a reasonable time as determined by the tribunal, if the parent proves by a preponderance of the evidence that the job search, job training, or education will benefit the children being supported.
  - (c) Childcare costs shall be projected for the next consecutive twelve (12) months and averaged to obtain a monthly amount.

Authority: T.C.A. §§ 4-5-202; 36-5-101(e); 71-1-105(12),(16); 71-1-132; 42 U.S.C. § 667; 45 C.F.R. § 302.56.

#### 1240-2-4-.03 The Income Shares Model.

- (1) General Basis.
  - (a) The Tennessee Child Support Guidelines are based on an Income Shares Model. This model presumes that both parents contribute to the financial support of the child in pro rata proportion to the actual income available to each parent.
  - (b) The Income Shares model differs from the Department’s prior Flat Percentage model, established in 1989, which calculated the amount of the child support award based upon the net income of the non-custodial or alternate residential parent and which assumed an equivalent amount of financial or in-kind support was being supplied to the child by the custodial or primary residential parent. Although federal law requires consideration of only the income of the alternate residential parent, under the Income Shares model, both parents’ actual income and actual additional expenses of rearing the child are considered and made part of the support order.

- (2) The Income Shares model for determining the amount of child support is predicated on the concept that the child should receive support at the same level that the child would receive if the parents were living together. While expenditures of two-household divorced, separated, or single parent families are different from intact family households, it is very important that the children of this State, to the extent possible, not be forced to live in poverty because of family disruption, and that they be afforded the same opportunities available to children in intact families consisting of parents with similar financial means to those of their own parents.
- (3) A number of authoritative economic studies measuring average child-rearing expenditures among families indicate that, although the average dollar amount devoted to child-rearing expenditures increases as the parents' incomes increase, the average percentage of parents' income devoted to child-rearing expenditures decreases as the parents' incomes increase. These studies also indicate that child-rearing expenditures in families are generally greater than what is minimally necessary to provide for the child's basic survival needs but, instead, are made in proportion to household income. These studies measure total, average child-rearing expenditures while also recognizing that household spending on behalf of children is intertwined with spending on adults for most large expenditure categories (e.g., housing, transportation) and that these expenditures cannot be disentangled, even with exhaustive financial affidavits from the parties.
- (4) The Income Shares model, which is used by over thirty (30) other states, is generally based on economic studies of child-rearing costs, including those of David Betson, Erwin Rothbarth, and Ernst Engel, and studies conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics involving expenditures for the care of children.
- (5) The Child Support Guidelines established by this chapter were developed based upon:
  - (a) Studies of child-rearing costs conducted by David Betson, Erwin Rothbarth, and Ernst Engel which utilized information on child-rearing costs conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics;
  - (b) Comments on these Guidelines by advocacy groups, judges, child support referees, attorneys, legislators, Title IV-D child support contractors and staff of the Tennessee Department of Human Services, and oral and written comments resulting from public hearings;
  - (c) The work and input of the Tennessee Department of Human Services' Child Support Guidelines Task Force established in 2002. The Task Force was established to assist the Department in reviewing and considering changes to the existing Child Support Guidelines that were originally adopted in 1989 and based upon the Flat Percentage Model;
  - (d) Review of the child support guidelines of other states; and
  - (e) Recommendations made to states generally by the United States Office of Child Support Enforcement regarding measurements of child-rearing costs and their use in establishing child support guidelines.

(6) Assumptions and Methodology Used in the Income Shares Model.

(a) Determination of the Basic Child Support Obligation.

1. The Income Shares Model incorporates a numerical schedule, designated in these Guidelines as the Child Support Schedule (CS Schedule or Schedule), found in Rule 1240-2-4-.09, that establishes the dollar amount of child support obligations corresponding to various levels of parents' combined adjusted gross income and the number of children for whom the child support order is being established or modified.
2. The Schedule is used to determine the basic child support obligation (BCSO), according to the rules in this chapter.
3. Each parent's share of the BCSO is determined by prorating the child support obligation between the parents in the same ratios as each parent's individual adjusted gross income is to the combined adjusted gross income.
4. The minimum BCSO upon which a child support obligation may be established is one hundred dollars (\$100) per month.
5. If custody or guardianship of a child is awarded to a person or entity other than a parent of the child as defined in 1240-2-4-.02(14), the child support obligation shall be calculated on the Worksheet according to the rules for standard parenting, and each parent will be responsible for paying his/her share of the final obligation to the non-parent caretaker of the child. If only one parent is available, then that parent's income alone is considered in establishing the child support award. The income of a non-parent caretaker is not considered.
6. If each parent spends exactly fifty percent (50%) of the time with the child, the child support obligation shall be calculated according to the rules for standard parenting, with both parents using parenting time adjustments, from the beginning of the Child Support Worksheet through calculation of each parent's total support obligation on Line 15 of the Worksheet. When calculating the PCSO, the lesser obligation from Line 15 shall be subtracted from the greater obligation. The difference shall be the presumptive obligation, to be paid by the parent with the greater obligation, regardless of that parent's designation for the purposes of T.C.A. § 36-6-402.

(b) Child Support Schedule Assumptions.

1. The Child Support Schedule is based on the combined adjusted gross income of both parties.
2. Taxation Assumptions.
  - (i) All income is earned income subject to federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).
  - (ii) The parent paying support will file as a single wage earner claiming one withholding allowance, and the parent who receives child support claims the tax exemptions for the child.
  - (iii) The Schedule's combined obligation includes the tax adjustments for federal withholding and the Federal Insurance Contributions Act (FICA/Social Security).

3. The Schedule is based upon the 1996-1999 Consumer Expenditures Survey, conducted by the U.S. Bureau of Labor Statistics, and updated to 2003 levels by adjusting for the rise in the Consumer Price Index since 1996.
4. Basic Expenses.
  - (i) The Schedule assumes that all families incur certain child-rearing expenses and includes in the basic child support obligation (BCSO) an average amount to cover these expenses for various levels of the parents' combined income and number of children. The bulk of these child-rearing expenses is comprised of housing, food, and transportation. The share of total expenditures devoted to clothing and entertainment are also included in the BCSO, but are relatively small compared to these other three items.
  - (ii) Basic educational expenses associated with the academic curriculum for a public school education, such as fees, books, and local field trips, are also included in the BCSO as determined by the CS Schedule.
  - (iii) The BCSO does not include the child's health insurance premium, work-related childcare costs, the child's uninsured medical expenses, special expenses, or extraordinary educational expenses because of the highly variable nature of the expenses among different families.
5. Extraordinary Education Expenses.
  - (i) Extraordinary education expenses including, but not limited to, tuition, room and board, fees, books, and other reasonable and necessary expenses associated with special needs education or private elementary and secondary schooling that are appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together are not included in the basic child support schedule.
  - (ii) Extraordinary educational expenses may be added to the presumptive child support order as a deviation.
6. Special Expenses.
  - (i) Special expenses include, but are not limited to, summer camp, music or art lessons, travel, school-sponsored extra-curricular activities, such as band, clubs, and athletics, and other activities intended to enhance the athletic, social or cultural development of a child, but do not otherwise qualify as mandated expenses like health insurance premiums and work-related childcare costs.
  - (ii) Special expenses incurred for child rearing which are quantified shall be considered and may be added by the tribunal to the PCSO as a deviation when this category of expenses exceeds seven percent (7%) of the monthly Basic Child Support Obligation (BCSO).
7. Uninsured Medical Expenses.
  - (i) Uninsured medical expenses of the child including, but not limited to, deductibles, co-pays, dental, orthodontic, counseling, psychiatric, vision, hearing and other medical needs not covered by insurance, are not included in the basic child support schedule.

- (ii) If uninsured medical expenses are routinely incurred so that a specific monthly amount can be reasonably established, a specific dollar amount shall be added to the basic child support obligation to cover those established expenses. If uninsured medical expenses are not routinely incurred so that a specific monthly amount cannot be reasonably established, a specific dollar amount shall not be added to the basic child support obligation to account for those unknown expenses. Every child support order shall specify how the parents are to pay both known and unknown uninsured medical expenses as they are incurred.
  - (iii) The parents shall divide these expenses pro rata, unless otherwise specifically ordered by the tribunal.
  - (iv) As an illustration, if the PRP's percentage of income is forty percent (40%) and the ARP's percentage of income is sixty percent (60%), then the PRP will pay forty percent (40%) of these expenses and the ARP will pay sixty percent (60%) of these expenses.
- (c) In the Income Shares model, it is presumed that the primary residential parent (PRP) spends his or her share of the child support obligation directly on the child and that the alternate residential parent's (ARP) share is only one component of the total child support obligation.
- (d) Adjustments for Required Expenses.
  - 1. In addition to basic support set forth in the Schedule, the child support award shall include adjustments that account for each parent's pro rata share of the child's health insurance premium costs and work-related childcare costs, as provided in 1240-2-4-.04(8).
  - 2. These costs are not included in the Child Support Schedule because they are highly variable among cases.
- (e) Parenting Time Adjustment.
  - 1. These Guidelines presume that, in Tennessee, when parents live separately, the children will typically reside primarily with one parent, the PRP, and stay overnight with the other parent, the ARP, a minimum of every other weekend from Friday to Sunday, two (2) weeks in the summer, and two (2) weeks during holidays throughout the year, for a total of eighty (80) days per year. The Guidelines also recognize that some families may have different parenting situations and, thus, allow for an adjustment in the ARP's child support obligation, as appropriate, in compliance with the criteria specified below. The calculations made for each parenting situation are based on specific factual information regarding the amount of time each parent has with the child.
  - 2. Reduction in Child Support Obligation for Additional Parenting Time.
    - (i) If the ARP spends one hundred twenty-one (121) or more days per calendar year with a child, an assumption is made that the alternate residential parent (ARP) is making greater expenditures on the child due to the duplication of some child-rearing expenditures between the two (2) households (e.g., housing or food), and a reduction to the ARP's child support obligation may be made to account for these expenses, as set forth in this chapter.

- (ii) The ARP's child support obligation may be reduced for the days of additional parenting time based upon the following schedule:

121 - 136 days = 10% reduction in support  
 137 - 151 days = 20% reduction in support  
 152 - 166 days = 30% reduction in support  
 167 - 181 days = 40% reduction in support  
 182+ days = 50% reduction in support

- (iii) The presumption that more parenting time by the ARP should result in a reduction to the ARP's support obligation may be rebutted by evidence.
- (iv) If there is more than one child in the case with whom the ARP spends one hundred twenty-one (121) days or more per year, and the ARP is spending different amounts of time with each child, then the time the ARP spends with each child is averaged to determine the parenting time adjustment. As an illustration, two children are being supported under one order. The ARP spends one hundred twenty-five (125) days with one child and one hundred fifty-one (151) days with the other child for an average of one hundred thirty-eight (138) days. The reduction in the ARP's child support obligation would then be twenty percent (20%).

### 3. Increase in Child Support Obligation for Less Parenting Time.

- (i) If the ARP spends fifty-three (53) or fewer days per calendar year with a child, an assumption is made that the primary residential parent (PRP) is making greater expenditures on the child for items such as food and baby-sitting associated with the increased parenting time by the PRP, and an increase in the ARP's child support obligation may be made to account for these expenses, as set forth in this chapter.
- (ii) The ARP's child support obligation may be increased for the reduction in days of the ARP's parenting time based upon the following schedule:

53 – 39 days = 10% increase in support  
 38 – 24 days = 20% increase in support  
 23 – 9 days = 30% increase in support  
 8 – 0 days = 35% increase in support

- (iii) The presumption that less parenting time by the ARP should result in an increase to the ARP's support obligation may be rebutted by evidence.
- (iv) If there is more than one child in the case with whom the ARP spends fifty-three (53) or fewer days per year, and the ARP is spending different amounts of time with each child, then the time the ARP spends with each child is averaged to determine the parenting time adjustment. As an illustration, two children are being supported under one order. The ARP spends forty-seven (47) days with one child and twenty-three (23) days with the other child for an average of thirty-five (35) days. The increase in the ARP's support obligation would then be twenty percent (20%).

- 4. If there are additional children for whom support is being calculated with whom the ARP spends more than fifty-three (53) days but less than one hundred twenty-one (121) days per calendar year, the days with these children are not included in the calculation for the parenting time adjustment.

5. If a child support obligation is being calculated for multiple children, and the ARP spends one hundred twenty-one (121) days or more per year with at least one child and fifty-three (53) or fewer days with at least one child, then the percentage increase is offset against the percentage decrease and the resulting percentage is applied to the child support obligation. For instance, if the ARP spends one hundred sixty (160) days with one child for a thirty percent (30%) reduction in support, thirty-seven (37) days with another child for a twenty percent (20%) increase in support, and eighty (80) days with a third child with no adjustment in support, then the support obligation would be reduced by ten percent (10%) [thirty percent (30%) minus (-) twenty percent (20%)].
6. In an action to modify an existing child support order to reflect a change in parenting time, the parent seeking the credit must also prove a significant variance pursuant to 1240-2-4-.05 when comparing the current order to the proposed order with application of the parenting time adjustment.

(7) Revisions to the Child Support Schedule.

- (a) The CS Schedule will be reviewed every four (4) years by the Department, as required by Federal law, and revised, if necessary, to account for changes in the Basic Support Obligation due to tax changes and/or to account for changes in child rearing costs as reported by the Consumer Expenditures Survey conducted by the U.S. Bureau of Labor Statistics and to reflect authoritative economic studies of child rearing costs. If significant changes in tax laws and child rearing costs warrant, the Department may review and revise the CS Schedule prior to the regular four (4) year review.
- (b) Any revised CS Schedule published subsequent to the first Schedule appearing in Rule 1240-2-4-.09 will be incorporated by rule amendment, provided to the Administrative Office of the Courts for distribution to all Tennessee judicial tribunals, distributed by the Department to its Title IV-D Offices, and posted for use by the public on the Department's website at <http://www.state.tn.us/humanserv/> in the Department's Child Support Division link.

Authority: T.C.A. §§ 4-5-202; 36-5-101(e); 71-1-105(12),(16); 71-1-132; 42 U.S.C. § 667; 45 C.F.R. § 302.56.

1240-2-4-.04 Determination of Child Support.

(1) Required Forms.

- (a) These rules contain a Child Support Worksheet, a Credit Worksheet, Instructions for both Worksheets, and the Child Support Schedule which shall be required to implement the child support order determination.
- (b) The use of the Worksheets promulgated by the Department is mandatory in order to ensure uniformity in the calculation of child support awards pursuant to the rules.
- (c) In the event that the language contained in the Worksheets, Instructions, or Schedule conflicts in any way with the language of subchapters 1240-2-4-.01 – .07, the language of those subchapters is controlling.
- (d) The Credit Worksheet shall be used for listing information regarding a parent's pre-existing child support orders and/or for calculating the appropriate credit for support provided to a parent's other qualified children not subject to a pre-existing child support order.

- (e) The completed Worksheets must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order.
  - (f) Any child support obligation determined by calculations made using the Department Worksheets shall also be reflected in the tribunal's order, together with a description of any additional expenses the parent is to pay as part of the child's support as well as any deviations from the presumptive child support order.
  - (g) Worksheets, Instructions, and the Child Support Schedule, as promulgated by the Department, may be produced by the Department with different formatting and additional highlights for use by the courts, the bar, the public, Department personnel, and the Department's contractors.
- (2) In all cases, the top of the Child Support Worksheet shall be completed with the applicable case identifying information, including the names and dates of birth of the child for whom support is being determined in the case.
- (3) Gross income.
- (a) Determination of Gross Income.
    - 1. Gross income of each parent shall be determined in the process of setting the presumptive child support order and shall include all income from any source (before deductions for taxes and other deductions such as pre-existing child support orders and credits for other qualified children), whether earned or unearned, and includes, but is not limited to, the following:
      - (i) Wages;
      - (ii) Salaries;
      - (iii) Commissions, fees, and tips;
      - (iv) Income from self employment;
      - (v) Bonuses;
      - (vi) Overtime payments;
      - (vii) Severance pay;
      - (viii) Pensions or retirement plans including, but not limited to, Social Security, Veteran's Administration, Railroad Retirement Board, Keoughs, and Individual Retirement Accounts (IRAs);
      - (ix) Interest income;
      - (x) Dividend income;
      - (xi) Trust income;
      - (xii) Annuities;
      - (xiii) Capital gains;



- (xiv) Disability or retirement benefits that are received from the Social Security Administration pursuant to Title II of the Social Security Act;
- (xv) Workers compensation benefits, whether temporary or permanent;
- (xvi) Unemployment insurance benefits;
- (xvii) Judgments recovered for personal injuries and awards from other civil actions;
- (xviii) Gifts that consist of cash or other liquid instruments, or which can be converted to cash;
- (xix) Prizes;
- (xx) Lottery winnings; and
- (xxi) Alimony or maintenance received from persons other than parties to the proceeding before the tribunal.

2. Imputed Income.

- (i) When establishing an initial order, if a parent fails to produce reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support or ability to support in prior years for calculating retroactive support), and the tribunal has no other reliable evidence of the parent's income or income potential (see subparagraph (d) below), gross income for the current and prior years shall be determined by imputing annual gross income of thirty-five thousand eight hundred fifty-one dollars (\$35,851) for male parents and twenty-six thousand four hundred fifty dollars (\$26,450) for female parents. These figures represent the full time, year round workers' median income, for the Tennessee population only, from the American Community Survey of 2002 from the U.S. Census Bureau.
- (ii) When cases with established orders are reviewed for modification and a parent fails to produce reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support), and the tribunal has no other reliable evidence of that parent's income or income potential, the tribunal shall enter an order to increase the child support obligation of the parent failing or refusing to produce evidence of income by an increment not to exceed ten percent (10%) per year of that parent's share of the basic child support obligation for each year since the support order was entered or last modified.
- (iii) In either circumstance in subparts (i) or (ii) above, the parent may later provide, upon motion to the tribunal, the reliable evidence necessary to determine the appropriate amount of support based upon this reliable evidence. The tribunal may reduce the amount of current support prospectively, but arrearages or retroactive amounts entered in an order based upon imputed income shall not be forgiven. When a parent, whose income has been imputed under this part 2, provides reliable evidence to support a modification of the amount of income imputed for that parent, the parent is not required to demonstrate the existence of a significant variance otherwise required for modification of an order under 1240-2-4-.05.

3. Self-Employment Income.

- (i) Income from self employment includes income from, but not limited to, business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties, etc., less ordinary and reasonable expenses necessary to produce such income.
- (ii) Ordinary and Reasonable Expenses of Self Employment Necessary to Produce Income.
  - (I) Excessive promotional, excessive travel, excessive car expenses or excessive personal expenses, or depreciation on equipment, the cost of operation of home offices, etc., shall not be considered reasonable expenses.
  - (II) Amounts allowed by the Internal Revenue Service for accelerated depreciation or investment tax credits shall not be considered reasonable expenses.

4. Fringe Benefits.

- (i) Fringe benefits for inclusion as income or “in-kind” remuneration received by a parent in the course of employment, or operation of a trade or business, shall be counted as income if they reduce personal living expenses.
- (ii) Such fringe benefits might include, but are not limited to, company car, housing, or room and board.
- (iii) Basic Allowance for Housing (BAH), Basic Allowance for Subsistence (BAS), and Variable Housing Allowances (VHA) for service members are considered income for the purposes of determining child support.
- (iv) Fringe benefits do not include employee benefits that are typically added to the salary, wage, or other compensation that a parent may receive as a standard added benefit (e.g., employer-paid portions of health insurance premiums or employer contributions to a retirement or pension plan).

5. Social Security Title II Benefits.

- (i) Social Security Title II benefits received by a child on the payor parent’s account shall be counted as child support payments and shall be applied against the support obligation ordered to be paid by the payor parent for the child.
- (ii) Child Support Greater Than Social Security Benefit.

If after calculating the payor parent’s gross income as defined in 1240-2-4-.04(3), including the countable Social Security benefits in subpart 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award is greater than the Social Security benefits paid on behalf of the child on the payor parent’s account, the payor parent shall be required to pay the amount exceeding the Social Security benefit as part of the child support award in the case.

- (iii) Child Support Equal to or Less Than Social Security Benefits.
  - (I) If after calculating the payor parent's gross income as defined in 1240-2-4-.04(3), including the countable Social Security benefits in subpart 5(i) above, and after calculating the amount of the child support obligation using the Child Support Worksheet, the amount of the child support award is equal to or less than the Social Security benefits paid to the caretaker on behalf of the child on the payor parent's account, the child support obligation of that parent is met and no further child support amount must be paid.
  - (II) Any Social Security Title II benefit amounts as determined by the Social Security Administration and sent to the caretaker by the Social Security Administration for the child's benefit which are greater than the support ordered by the tribunal shall be retained by the caretaker for the child's benefit and shall not be used as a reason for decreasing the child support order or reducing arrearages.
- (iv) The tribunal shall make a written finding in the support order regarding the use of the Social Security benefits in the calculation of the child support obligation.
- (b) Variable income such as commissions, bonuses, overtime pay, dividends, etc. shall be averaged over a reasonable period of time consistent with the circumstances of the case and added to a parent's fixed salary or wages to determine gross income.
- (c) Excluded from gross income are the following:
  - 1. Child support payments received by either parent for the benefit of children of another relationship; or
  - 2. Benefits received from means-tested public assistance programs such as, but not limited to:
    - (i) Families First, Temporary Assistance for Needy Families (TANF), or similar programs in other states or territories under Title IV-A of the Social Security Act;
    - (ii) Food Stamps or the value of food assistance provided by way of electronic benefits transfer procedures by the Food Stamp agency;
    - (iii) Supplemental Security Income (SSI) received under Title XVI of the Social Security Act;
    - (iv) Benefits received under Section 402(d) of the Social Security Act for disabled adult children of deceased disabled workers; and
    - (v) Low Income Heating and Energy Assistance Program (LIHEAP) payments.
- (d) Willful and Voluntary Unemployment or Underemployment.
  - 1. The purpose of the inquiry to determine whether a parent is willfully and/or voluntarily unemployed or underemployed is to ascertain the reasons for the parent's occupational choices, and to assess the reasonableness of these choices in light of the parent's obligation to support his or her child or children and to determine whether such choices benefit the children.

- (i) A determination of willful and voluntary unemployment or underemployment is not limited to occupational choices motivated only by an intent to avoid or reduce the payment of child support.
  - (ii) A determination of willful and voluntary unemployment or underemployment can be based on any intentional choice or act that affects a parent's income.
2. Factors for Tribunal to Consider When Determining Willful and Voluntary Unemployment.

The factors that a tribunal shall consider include, but are not limited to:

- (i) The parent's past and present employment;
  - (ii) The parent's education and training;
  - (iii) Whether unemployment or underemployment for the purpose of pursuing additional training or education is reasonable in light of the parent's obligation to support his/her children and, to this end, whether the training or education may ultimately benefit the child in the case immediately under consideration by increasing the parent's level of support for that child in the future;
  - (iv) A parent's extravagant lifestyle, including ownership of valuable assets and resources (such as an expensive home or automobile), that appears inappropriate or unreasonable for the income claimed by the parent; and
  - (v) The parent's role as caretaker of a handicapped or seriously ill child of that parent, or any other handicapped or seriously ill relative for whom that parent has assumed the role of caretaker which eliminates or substantially reduces the parent's ability to work outside the home, and the need of that parent to continue in that role in the future.
  - (vi) When considering the income potential of a parent whose work experience is limited due to the caretaker role of that parent, the tribunal shall consider the following factors:
    - (I) Whether the parent acted in the role of full-time caretaker immediately prior to separation by the married parties or prior to the divorce or annulment of the marriage or dissolution of another relationship in which the parent was a full-time caretaker;
    - (II) The length of time the parent staying at home has remained out of the workforce for this purpose; and
    - (III) The parent's education, training, and ability to work.
3. If the tribunal determines that a parent is willfully and voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income, as evidenced by educational level and/or previous work experience. In the absence of any other reliable evidence, income may be imputed to the parent pursuant to 1240-2-4-.04(3)(a)2.

4. A determination of willful and voluntary unemployment or underemployment shall not be made when an individual enlists, is drafted, or is activated from a Reserve or National Guard unit, for full-time service in the Armed Forces of the United States.
- (4) Adjustments to Gross Income for Self-Employed Parents.
- (a) The Child Support Schedule includes deductions from a parent's gross income for the employee's share of the contributions for the first six and two-tenths percent (6.2%) in Federal Insurance Contributions Act (FICA) and one and forty-five hundredths (1.45%) in Medicare taxes.
  - (b) An additional deduction of FICA — six and two-tenths percent (6.2%) Social Security + one and forty-five hundredths (1.45%) Medicare — as of 1991, or any amount subsequently set by federal law as FICA tax, shall be deducted from a parent's gross income earned from self employment, up to the amounts allowed under federal law.
  - (c) Social Security tax withholding (FICA) for high-income persons may vary during the year. Six and two-tenths percent (6.2%) is withheld on the first eighty-seven thousand dollars (\$87,000) of gross earnings (for wage earners in 2003). After the maximum five thousand three hundred ninety-four dollars (\$5,394) is withheld, no additional FICA taxes are withheld.
  - (d) Self-employed persons are required by law to pay the full FICA tax of twelve and four tenths percent (12.4%) up to the eighty-seven thousand dollars (\$87,000) gross earnings limit and the full Medicare tax rate of two and nine tenths percent (2.9%) on all earned income.
  - (e) Any self-employment tax paid shall be deducted from gross income as part of the calculation of a parent's adjusted gross income, as indicated in Part II of the CS Worksheet.
  - (f) When calculating credits for other qualified children under paragraph (6) below, any self-employment tax paid shall be deducted on the Credit Worksheet from a parent's gross income for the purposes of calculating a theoretical child support order.
  - (g) The percentages and dollar amounts established or referenced in this paragraph (4) with respect to the payment of self-employment taxes shall be adjusted by the Department or by the tribunal, as necessary, as relevant changes occur in the federal tax laws.
- (5) Adjustments to Gross Income for Pre-Existing Child Support Orders.
- (a) Pre-existing Orders of Support.
    1. An adjustment to the parent's gross income shall be made on the Child Support Worksheet for pre-existing current child support orders actually being paid under an order of support for a period of not less than twelve (12) consecutive months immediately prior to the date of the hearing before the tribunal to set, modify or enforce child support.
    2. In calculating the adjustment for pre-existing orders, include only those pre-existing orders where the date of entry of the initial support order, as set out in Rule 58, Tennessee Rules of Civil Procedure, precedes the date of entry of the initial order in the case immediately under consideration.

3. The priority for pre-existing orders is determined by the date of the initial order in each case. Subsequent modifications of the initial support order do not affect the priority position established by the date of the initial order for any purposes of this paragraph (5).
  4. Adjustments are allowed for pre-existing orders for current support only to the extent that the payments are actually being paid as evidenced by documentation including, but not limited to, payment history from a tribunal clerk or Title IV-D child support office or the Department of Human Services' TCSSES computer system, or the Department's internet child support payment history. The maximum credit allowed for a pre-existing order is an average of the amount of current support actually paid under the pre-existing order over the past twelve (12) months prior to the hearing date.
  5. All pre-existing orders shall be entered on the Credit Worksheet for the purpose of calculating the total amount of the credit to be included on the Child Support Worksheet, but the pre-existing orders shall not be used on the Credit Worksheet as a deduction against gross income for the purpose of calculating a theoretical child support order.
- (b) Payments being made by a parent on any arrearages shall not be considered payments on pre-existing or subsequent orders and shall not be used as a basis for reducing gross income.
- (6) Adjustments to Gross Income by Credits for Other Qualified Children Not Subject to Pre-existing Tribunal-Ordered Support.
- (a) In addition to the adjustments to gross income for self-employment tax and for pre-existing orders provided in 1240-2-4-.04(4) and (5) above, credits for either parent's other children, who are qualified under this subparagraph, shall be considered by the tribunal for the purpose of reducing the parent's net income (or adjusted gross income), or as a reason for deviation. Credits shall be considered for a qualified child:
1. For whom the parent is legally responsible; and
  2. The parent is actually supporting; and
  3. Who is not subject to a pre-existing order for child support; and
  4. Who is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.
- (b) Children for whom support is being determined, step-children, and other minors in the home that the parent has no legal obligation to support shall not be considered in the calculation of this credit.
- (c) To consider a parent's qualified other children for credit, a parent must present documentary evidence of the parent-child relationship to the tribunal. By way of example, and not by limitation, documentary evidence could include a birth certificate showing the child's name and the parent's name, or a court order establishing the parent-child relationship.
- (d) Use of Credits.
1. Credits against income are available for all of the parent's other children who meet the qualifications in subparagraph (a) above including, but not limited to: a child

being supported under a subsequent order; or a child being supported in the parent's home; or a child being supported who does not live in the parent's home.

2. Credits against income for other qualified children are calculated and recorded on the Credit Worksheet and then entered on the Child Support Worksheet for the purpose of reducing the parent's gross income on the Child Support Worksheet. However, except for self-employment taxes paid, no other amounts are subtracted from the parent's gross income on the Credit Worksheet when calculating a theoretical child support under this paragraph (6).

(e) Priority of Support Obligations.

In multiple family situations, the adjustments to a parent's gross income under this paragraph (6) shall be calculated in the following order:

1. Pre-existing orders according to the date of the initial order under Rule 58, Tennessee Rules of Civil Procedure, in each case pursuant to paragraph (5).
2. After applying the deductions on the Child Support Worksheet for pre-existing orders, if any, in paragraph (5) above, the credit for a parent's qualified other children may be considered using the procedure set forth in subparagraph (f) below.

(f) Calculation of Credit for Qualified Other Children.

1. "In-Home" Children.

- (i) To receive a credit for qualified other children whose primary residence is with the parent seeking credit, but who are not part of the case being determined, the parent must establish a legal duty of support and that the child resides with the parent more than fifty percent (50%) of the time.
  - (I) By way of example, and not by limitation, documents that may be used to establish that the parent and child share the same residence include the child's school or medical records showing the child's address and the parent's utility bills mailed to the same address.
  - (II) Children may be deemed to be living in the parent's household though living away from the parent to attend school [Kindergarten through grade 12].
- (ii) The available credit against gross income for either parent's qualified "in-home" children is up to seventy-five percent (75%) of a theoretical support order calculated according to these Guidelines, using the Credit Worksheet, the parent's gross income less any self-employment taxes paid, the total number of qualified children living in the parent's home, and the Schedule.

2. "Not-In-Home" Children.

- (i) To receive a credit for qualified other children who reside in the home of the parent less than fifty percent (50%) of the time, the parent must establish the legal duty of support and provide documented proof of monetary payments of support for the other child paid consistently over a reasonable and extended period of time prior to the initiation of the proceeding that is immediately under consideration by the tribunal, but in any event, such time period shall not be less than twelve (12) months.

- (ii) “Documented proof of monetary payments” includes:
  - (I) Physical evidence of monetary payments to the child’s caretaker, such as canceled checks or money orders.
  - (II) Evidence of payment of child support under a subsequent child support order, such as a payment history from a tribunal clerk or child support office or from the Department’s internet child support payment history.
  - (III) “In kind” remuneration such as food, clothing, diapers or formula is not acceptable for this credit.
- (iii) The available credit against gross income for either parent’s qualified “not-in-home” children is the lesser of:
  - (I) A maximum of seventy-five percent (75%) of a theoretical support order calculated according to these Guidelines, using the Credit Worksheet, the parent’s gross income less any self-employment taxes paid, the total number of qualified children not living in the parent’s home and the Schedule, or
  - (II) The actual documented monetary support of the qualified other children, averaged to a monthly amount over the most recent twelve (12) month period.
- 3. The credits calculated pursuant to this subparagraph shall be calculated according to the instructions in this chapter alone, using the Credit Worksheet, and shall not include pre-existing orders which are deducted, if applicable, under paragraph (5) only from a parent’s gross income in the case immediately under consideration.
- 4. The amount of a theoretical order allowed as a credit against gross income under part 1 or 2 above is subject to the limitation of 1240-2-4-.07(2)(g).
- 5. An order may be modified to reflect a change in the number of children for whom a parent is legally responsible only upon compliance with the significant variance requirement of 1240-2-4-.05.

(7) The Schedule of Basic Child Support Obligations.

- (a) Rule 1240-2-4-.09 contains the Schedule of Basic Child Support Obligations (BCSO). The Schedule of Basic Child Support Obligations (the “Child Support Schedule” or “CS Schedule”) shall be used to determine the combined obligation of both parents for the support of their children based upon their monthly combined adjusted gross income and the number of children who are the subject of the child support determination. The CS Schedule, in chart form, displays the amount of the BCSO prior to adjustments for parenting time and additional expenses and is presumed correct for the combined income of the parents and the number of children for whom support is being determined.
- (b) Rounding Rule for Determination of BCSO.

When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. The rounded-up number shall be used to determine the BCSO from the CS Schedule for the number of children for whom support is being determined.



(8) Adjustments for Additional Expenses.

(a) The CS Schedule does not include the cost of the child's health insurance premium or work-related childcare costs.

1. The additional expenses for the child's health/dental insurance premium and work-related childcare shall be included in the calculations to determine child support.
2. The amount of the cost for the child's health insurance premium and work-related childcare shall be determined as indicated below in subparagraphs (b) and (c) and added to the BCSO as "Additional Expenses" or "add-ons," whether paid directly by the parent or through a payroll deduction.
3. The total amount of the cost for the child's health insurance premium and work-related childcare shall be divided between the parents pro rata based upon the PI of each parent to determine the total Presumptive Child Support Order and shall be included in the written order of the tribunal together with the amount of the BCSO.

(b) Health Insurance Premiums.

1. If health and/or dental insurance that provides for the health care needs of the child can be obtained by a parent at reasonable cost, then an amount to cover the cost of the premium shall be added to the BCSO as indicated above in subparagraph (a). A health insurance premium paid by a non-parent caretaker shall be included when determining the amount of this expense.
2. In determining the amount to be added to the order for this cost, only the amount of the insurance cost attributable to the children who are the subject of the support order shall be included.
3. If coverage is applicable to other persons and the amount of the health insurance premium attributable to the child who is the subject of the current action for support is not available to be verified, the total cost to the parent paying the premium shall be pro rated by the number of persons covered so that only the cost attributable to the children who are the subject of the order under consideration is included. Enter the monthly cost on the Child Support Worksheet in the Column of the parent paying the premium.
4. Eligibility for or enrollment of the child in Medicaid or TennCare-Medicaid shall not satisfy the requirement that the child support order provide for the child's health care needs.

(c) Work-Related Childcare Expenses.

1. Childcare expenses necessary for the parent's employment, education, or vocational training that are determined by the tribunal to be appropriate, and that are appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together, shall be averaged for a monthly amount and entered on the Worksheet in the Column of the parent initially paying the expense. Work-related childcare expenses of a non-parent caretaker shall be considered when determining the amount of this expense.

2. If a childcare subsidy is being provided pursuant to a means-tested public assistance program, only the amount of the childcare expense actually paid by either parent shall be included in the calculation.
3. If either parent is the provider of childcare services to the child for whom support is being determined, the value of those services shall not be added to the basic child support obligation when calculating the support award.

(d) Calculations for Additional Expenses.

1. Determine each parent's pro rata share of the additional expenses by multiplying the PI of each parent by the combined total additional expenses.
2. Adjusted Support Obligation (ASO).
  - (i) In standard parenting situations, the ASO is the parent's share of the BCSO plus the parent's share of any additional expense for the child's health insurance premium and/or work-related childcare; or
  - (ii) In split parenting situations, the ASO is each parent's BCSO for the children in the other parent's care plus each parent's share of any additional expense for the children's health insurance premium and/or work-related childcare.
  - (iii) If a parenting time adjustment has been calculated in either a standard or split parenting situation, that parent's share of the BCSO is adjusted as specified in subparagraph 1240-2-4-.03(6)(e), then each parent's ASO is calculated as indicated above in either subpart (i) or (ii).
3. Payment of Health Insurance Premium Directly or Through Payroll Deduction - Payment of Work-Related Childcare Expense Through Payroll Deduction.
  - (i) If a parent pays directly or through payroll deduction the child's health insurance premium, or pays through payroll deduction work-related childcare costs, the total amount of the expenses paid in this manner shall first be entered on the Child Support Worksheet to be used in calculating total additional expenses and each parent's ASO.
  - (ii) Once the ASO has been calculated, the expenses paid by the parent as indicated in subpart (i) shall be deducted from the ASO of that parent to credit the parent for the payment of these expenses. The amount of the deduction for the health insurance premium and/or payroll deduction for the work-related childcare expense shall be included in the child support order to identify the amount and nature of the obligation. These expenses shall not be included in the ARP's income assignment. The order shall require that these expenses continue to be paid in the same manner as they were being paid prior to the instant action.
4. To the extent that work-related childcare expenses are not included in part 3 above, the expense shall be accounted for in the ARP's income assignment as part of the child support order. The PRP is then expected to pay this expense in full out of his/her income and the child support award since the ARP's pro rata share of the expense will be included in the income assignment resulting from the child support order.

(9) Uninsured Medical Expenses.

- (a) The child's uninsured medical expenses including, but not limited to, deductibles, co-pays, dental, orthodontic, counseling, psychiatric, vision, hearing and other medical needs not covered by insurance shall be the financial responsibility of both parents. The order of the tribunal shall include provisions for payment of the uninsured medical expenses as specified in 1240-2-4-.03(6)(b)7. The parents shall divide these expenses according to their percentage of income, unless otherwise specifically ordered by the tribunal. As an illustration, if the PRP's percentage of income is forty percent (40%) of the combined income and the ARP's percentage of income is sixty percent (60%) of the combined income, then the PRP will pay forty percent (40%) of these expenses and the ARP will pay sixty percent (60%) of these expenses.
  - (b) If a parent fails to pay his/her pro rata share of the child's uninsured medical expenses, as specified in the child support order, within a reasonable time after receipt of evidence documenting the uninsured portion of the expense, the other parent, the non-parent caretaker, the State, or its IV-D contractors may enforce payment of the expense by any legal action permitted by law.
- (10) No adjustment to gross income shall be made in the calculation of a child support obligation which seriously impairs the ability of the PRP in the case under consideration to maintain minimally adequate housing, food, and clothing for the children being supported by the order and/or to provide other basic necessities, as determined by the court.
- (11) Presumptive Child Support Order.
- (a) The Presumptive Child Support Order (PCSO) is the result of the calculations under these Guidelines, rounded to the nearest whole dollar, and is the amount of support for which the ARP is responsible prior to consideration of any deviations.
  - (b) Deviations from this amount must be supported by written findings in the support order, as required by 1240-2-4-.07(1).
  - (c) The completed Worksheet(s) with the calculations must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order.
  - (d) Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semi-monthly, or monthly basis.

Authority: T.C.A. §§ 4-5-202; 36-5-101(a); 36-5-101(e); 71-1-105(12),(16); 71-1-132; 42 U.S.C. §§ 652; 667; 45 C.F.R. §§ 302.56; 303.31.

1240-2-4-.05 Modification of Child Support Orders.

- (1) Beginning on the effective date of these rules, all modifications shall be calculated under the Income Shares Guidelines.
- (2) Significant Variance Required for Modification of Order.
  - (a) Unless a significant variance exists, as defined in this section, a child support order is not eligible for modification; provided, however, the necessity of providing for the child's health care needs shall be a basis for modification regardless of whether a modification in the amount of child support is warranted by other criteria.
  - (b) A significant variance is defined as:

1. At least a fifteen percent (15%) change in the gross income of the ARP; and/or
2. A change in the number of children for whom the ARP is legally responsible and actually supporting; and/or
3. A child supported by this order becoming disabled; and/or
4. The parties voluntarily entering into an agreed order to modify support in compliance with these Rules, and submitting completed worksheets with the agreed order; and
5. At least a fifteen percent (15%) change between the amount of the current support order and the amount of the proposed support order if the current support is one hundred dollars (\$100) or greater per month and at least fifteen dollars (\$15) if the current support is less than one hundred dollars (\$100) per month; or
6. At least a seven and one-half percent (7.5% or 0.075) change between the amount of the current support order and the amount of the proposed support order if the tribunal determines that the adjusted gross income of the parent seeking modification qualifies that parent as a low-income provider.

For purposes of this part, a low income provider is a person who:

- (i) Is not willfully and voluntarily unemployed or underemployed when working at his/her full capacity according to his/her education and experience; and
  - (ii) Has an adjusted gross income at or below the federal poverty level for a single adult.
    - (I) As of the effective date of the rules, the federal poverty level for a single adult is nine thousand three hundred ten dollars (\$9310) annual gross income, which shall remain in effect until updated by the Department.
    - (II) Updated information regarding the federal poverty standards will be available on the Department's website at [www.state.tn.us/humanserv](http://www.state.tn.us/humanserv).
- (3) To determine if a modification is possible, a child support order shall first be calculated on the Child Support Worksheet using current evidence of the parties' circumstances. If a significant variance exists, such a variance would justify the modification of a child support order unless, in situations where a downward modification is sought, the obligor is willfully and voluntarily unemployed or underemployed, or except as otherwise restricted by paragraph (5) below.
  - (4) The tribunal shall not refuse to consider modification of a current support order relating to the payment of prospective support on the basis that the party requesting modification has accumulated an arrears balance, unless the arrearage is the result of the intentional actions by the party.
  - (5) Upon a demonstration of a significant variance, the tribunal shall increase or decrease the support order as appropriate in accordance with these Guidelines unless the significant variance only exists due to a previous decision of the tribunal to deviate from the Guidelines and the circumstances that caused the deviation have not changed. If the circumstances that resulted in the deviation have not changed, but there exist other circumstances, such as an increase or decrease in income, that would lead to a significant variance between the amount of the current

order, excluding the deviation, and the amount of the proposed order, then the order may be modified.

- (6) An order may be modified to reflect a change in the number of children for whom a parent is legally responsible, a parenting time adjustment, and work-related childcare only upon compliance with the significant variance requirement specified in subchapter .05.
- (7) Beginning January 1, 2006, the factors described in subparagraph (2)(b)1, 2, 3 and 4 shall cease to be part of the definition of significant variance. On that date, a significant variance shall be defined as at least a fifteen percent (15%) change between the amount of the current support order and the amount of the proposed support order or, if the tribunal determines that the adjusted gross income of the parent seeking modification qualifies that parent as a low-income provider, at least a seven and one-half percent (7.5% or 0.075) change between the amount of the current support order and the amount of the proposed support order.

Authority: T.C.A. §§ 4-5-202; 36-5-101(a)(1) and (e); 36-5-103(f); 71-1-105(12),(16); 71-1-132; 42 U.S.C. § 667; 45 C.F.R. §§ 302.56, 303.8.

#### 1240-2-4-.06 Retroactive Support.

- (1) Unless the rebuttal provisions of T.C.A. § 36-2-311(a)(11), or T.C.A. § 36-5-101(e) have been established by clear and convincing evidence provided to the tribunal, then, in cases in which initial support is being set, a judgment must be entered to include an amount of monthly support due up to the date that an order for current support is entered:
  - (a) From the date of the child's birth:
    - 1. In paternity cases; or,
    - 2. Where the child has been voluntarily acknowledged by the child's putative father as provided in T.C.A. § 24-7-113, or pursuant to the voluntary acknowledgement procedure of any other state or territory of the United States that comports with Title IV-D of the Social Security Act, or, as applicable;
  - (b) From the date:
    - 1. Of separation of the parties in a divorce or in an annulment; or,
    - 2. Of abandonment of the child and the remaining spouse by the other parent in such cases.
- (2) Deviations from the presumption that a judgment for retroactive support shall be awarded back to the date of birth of the child, the date of the separation of the parties, or the date of abandonment of the child shall be supported by written findings in the tribunal's order that include:
  - (a) The reasons the tribunal, pursuant to T.C.A. §§ 36-2-311(a)(11)(A) or 36-5-101(e)(1)(C), deviated from the presumptive amount of child support that would have been paid pursuant to the Guidelines;
  - (b) The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
  - (c) A written finding by the tribunal that states how, in its determination,

1. Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and
  2. The best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.
- (3) The retroactive support amount shall be calculated based upon the Guidelines in effect at the time of the order, using the average income of the obligor over the past two (2) years, unless the tribunal finds that there is adequate evidence to support a longer period for use in the calculation and makes such a finding in its order. The retroactive support amount as calculated by the Guidelines is presumed to be correct unless rebutted by either party.
- (4) A periodic payment amount shall be included in the support order, in addition to any prospective amount of current support, to eliminate the retroactive judgment for support within a reasonable time.

Authority: T.C.A. §§ 4-5-202; 36-2-311; 36-5-101(a); 36-5-101(e); 71-1-105(12),(16); 71-1-132; 42 U.S.C. § 667; 45 C.F.R. § 302.56.

1240-2-4-.07 Deviations from the Child Support Guidelines.

- (1) Consideration of the Child's Best Interests; Written Findings to Support the Deviation.
- (a) The amounts of support established by these Guidelines are rebuttable and the tribunal may deviate from the presumptive child support order pursuant to the requirements of this paragraph (1) and in compliance with this chapter. In deviating from the Guidelines, primary consideration must be given to the best interest of the child for whom support under these Guidelines is being determined.
  - (b) When ordering a deviation from the presumptive amount of child support established by the Guidelines, the tribunal's order shall contain written findings of fact stating:
    1. The reasons for the change or deviation from the presumptive amount of child support that would have been paid pursuant to the Guidelines;
    2. The amount of child support that would have been required under the Guidelines if the presumptive amount had not been rebutted; and
    3. How, in its determination,
      - (i) Application of the Guidelines would be unjust or inappropriate in the particular case before the tribunal; and
      - (ii) The best interests of the child for whom support is being determined will be served by deviation from the presumptive guideline amount.
  - (c) No deviation in the amount of the child support obligation shall be made which seriously impairs the ability of the PRP in the case under consideration to maintain minimally adequate housing, food, and clothing for the children being supported by the order and/or to provide other basic necessities, as determined by the court.
- (2) Deviation from the Guidelines may be appropriate for reasons in addition to those previously established in subchapters 1240-2-4-.01 – .06 when the tribunal finds it is in the best interest of the child, in accordance with the requirements of paragraph (1) above and the following procedures:

- (a) Consideration of Needs of the Children and Income and Expenses of the Parents for Purposes of Deviation.
  - 1. In making its determination regarding a request for deviation pursuant to this chapter, the tribunal shall consider all available income of the parents as defined by this chapter and shall make a written finding that an amount of child support other than the amount calculated under the Guidelines is reasonably necessary to provide for the needs of the minor child or children for whom support is being determined in the case immediately under consideration.
  - 2. If the circumstances which supported the deviation cease to exist, the child support order may be modified to eliminate the deviation irrespective of compliance with the significant variance requirement of 1240-2-4-.05.
- (b) In cases where the child is in the legal custody of the Department of Children's Services, the child protection or foster care agency of another state or territory, or any other child-caring entity, public or private, the tribunal may consider a deviation from the presumptive child support order if the deviation will assist in accomplishing a permanency plan or foster care plan for the child that has a goal of returning the child to the parent(s), and the parent's need to establish an adequate household or to otherwise adequately prepare herself or himself for the return of the child clearly justifies a deviation for this purpose.
- (c) If parenting time-related travel expenses are substantial due to the distance between the parents, the tribunal may order the allocation of such costs by deviation from the BCSO, taking into consideration the circumstances of the respective parties as well as which parent moved and the reason that the move was made.
- (d) Extraordinary Expenses.

The Schedule includes average child rearing expenditures for families given the parents' monthly combined income and number of children. Extraordinary expenses are in excess of these average amounts and are highly variable among families. For these reasons, extraordinary expenses, other than the health insurance premium to provide healthcare for the child and work-related childcare, are considered on a case-by-case basis in the calculation of support and are added to the basic support award as a deviation so that the actual amount of the expense is considered in the calculation of the final child support order for only those families actually incurring the expense.

- 1. Extraordinary Educational Expenses.
  - (i) Extraordinary educational expenses may be added to the basic child support as a deviation. Extraordinary educational expenses include, but are not limited to, tuition, room and board, lab fees, books, fees, and other reasonable and necessary expenses associated with special needs education or private elementary and secondary schooling that are appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together.
  - (ii) In determining the amount of deviation for extraordinary educational expenses, scholarships, grants, stipends, and other cost-reducing programs received by or on behalf of the child shall be considered.

- (iii) If a deviation is allowed for extraordinary educational expenses, a monthly average of these expenses shall be based on evidence of prior or anticipated expenses and entered on the Worksheet in the deviation section.

2. Special Expenses.

- (i) Special expenses incurred for child rearing which can be quantified may be added to the child support obligation as a deviation from the PCSO. Such expenses include, but are not limited to, summer camp, music or art lessons, travel, school-sponsored extra-curricular activities, such as band, clubs, and athletics, and other activities intended to enhance the athletic, social or cultural development of a child, but that are not otherwise required to be used in calculating the child support order as are health insurance premiums and work-related childcare costs.
  - (ii) A portion of the basic child support obligation is intended to cover average amounts of these special expenses incurred in the rearing of a child. When this category of expenses exceeds seven percent (7%) of the monthly BCSO, then the tribunal shall consider additional amounts of support as a deviation to cover the full amount of these special expenses.
- (e) In instances of extreme economic hardship, such as in cases involving extraordinary medical needs not covered by insurance or other extraordinary special needs for the child of a parent's current family [child living in the home with the parent for whom the parent is legally responsible], deviation from the Guidelines may be considered when the tribunal finds the deviation supported by the criteria of 1240-2-4-.07(1). In such cases, the tribunal must consider the resources available for meeting such needs, including those available from agencies and other adults.
- (f) Deviation From Guidelines Amount For Low-Income Persons.
- 1. The tribunal may consider the low income of the primary residential parent or the alternate residential parent as a basis for deviation from the guideline amounts.
  - 2. The tribunal shall consider all non-exempt sources of income available to each party and all expenses actually paid by each party.
  - 3. The party seeking a low-income deviation must present to the tribunal documentation of all his/her income and expenses or provide sworn statements of all his/her income and expenses in support of the requested deviation.
  - 4. The tribunal shall make a written finding in its order that the deviation from the Guidelines based upon the low income and reasonable expenses of a party is clearly justified and shall make the necessary written findings pursuant to paragraph (1) above.
  - 5. For purposes of this subparagraph, a parent is considered to be a low-income person if his/her annual gross income is at or below the federal poverty level for a single person as established in 1240-2-4-.05(2)(b)6(ii)(I).
  - 6. Under no circumstance shall the tribunal deviate below a minimum basic child support obligation of one hundred dollars (\$100) per month if the parent has non-exempt gross income of one hundred dollars (\$100) or more per month.
- (g) Statutory Limitation on the Child Support Obligation – Rebuttal and Deviation.



1. When the presumptive child support order exceeds the amount found by multiplying a net income of ten thousand dollars (\$10,000) by the percentages set out below, pursuant to T.C.A. § 36-5-101(e)(1)(B), a PRP seeking support in excess of the amount provided by the applicable percentage must prove by a preponderance of the evidence that more than this amount is reasonably necessary to provide for the needs of the child.

The percentages are:

- (i) One child = Twenty-one percent (21%), [or two thousand one hundred dollars (\$2100)];
- (ii) Two children = Thirty-two percent (32%), [or three thousand two hundred dollars (\$3200)];
- (iii) Three children = Forty-one percent (41%), [or four thousand one hundred dollars (\$4100)];
- (iv) Four children = Forty-six percent (46%), [or four thousand six hundred dollars (\$4600)]; and
- (v) Five or more children = Fifty percent (50%), [or five thousand dollars (\$5000)]

2. Application of Statutory Threshold to Child Support Determination.

- (i) If the PCSO calculated under these rules exceeds the amount specified above for the number of children for whom support is being calculated, then the amount of the PCSO shall be limited to the amount specified above for the number of children for whom support is being calculated, absent the rebuttal provided for in part 1.
- (ii) If the PRP proves the need for support in excess of the amount provided for in part 1, the tribunal shall add an appropriate amount to the PCSO of the ARP as a deviation.
- (iii) The court may require that sums paid pursuant to this subparagraph be placed in an educational or other trust fund for the benefit of the child.

- (h) Hardship Provisions Due to Transition from Flat Percentage to Income Shares.

1. Any time following the effective date of these Rules when a tribunal is considering modification of an order established under Tennessee's previous Flat Percentage of Income Model which has not been modified under the Income Shares Model established by this chapter, and the tribunal finds a significant variance between the amount of the existing child support order established prior to the effective date of this chapter and the amount of the proposed child support order calculated under this chapter, then the tribunal may modify the current child support order up to the full amount of the variance or may apply a hardship deviation as described below in parts 2-4.
2. For orders being modified as described in part 1 immediately above, the tribunal may deviate from the amount of child support required by the Income Shares Model and limit the amount of the upward or downward modification if:
  - (i) A deviation is supported in writing in the order by the criteria in 1240-2-4-

.07(1); and

- (ii) The tribunal finds that the change in the amount of child support caused by the transition to Income Shares will create a hardship either to:
  - (I) The recipient of the support who will have a substantial decrease of previously ordered support; or
  - (II) The payor who will have a substantial increase of previously ordered support.
- 3. The hardship deviation of this subparagraph (b) may only be applied to a case one time, during the first modification of a support order under the Income Shares Model that was previously established under the Flat Percentage of Income Model.
- 4. The hardship deviation, if allowed, cannot be utilized in a later action to create a significant variance.
- 5. No modification under this hardship provision shall be made to the extent that it would seriously impair the ability of the PRP in the case under consideration to maintain minimally adequate housing, food, and clothing for the children being supported by the order and/or to provide other basic necessities, as determined by the court.

Authority: T.C.A. §§ 4-5-202; 36-5-101(e); 71-1-105(12),(16); 71-1-132; 42 U.S.C. § 667; 45 C.F.R. § 302.56.

1240-2-4-.08 Worksheets and Instructions.

(1) General Instructions.

- (a) The Child Support Worksheet and Credit Worksheet are mandatory for use in calculating the appropriate child support obligation under these Guidelines. The completed Worksheet(s) must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order.
- (b) The Child Support Worksheet, Credit Worksheet, Instructions for Worksheets, and Child Support Schedule are part of the Tennessee Child Support Guidelines. In the event that the language contained in the Worksheets, Instructions or CS Schedule conflicts in any way with the language of subchapters 1240-2-4-.01 – .07, the language of those subchapters is controlling.
- (c) The designations in the Instructions correspond to the designations on the Worksheet, including parts and line numbers, to allow simple correlation of the Instructions to the Worksheets. The headings for each part are only for ease of identification of the various parts on the Worksheet.
- (d) Use of Columns on the Worksheets.
  - 1. For standard parenting situations, Column A shall be used for the PRP's information, and Column B shall be used for the ARP's information.
  - 2. For split parenting situations, Column A shall be used for the Mother's information, and Column B shall be used for the Father's information.

3. Column C shall be used to enter a total of Column A and B where instructed.
- (2) Instructions for Child Support Worksheet.

(a) Part I – Identification. [Rule 1240-2-4-.04]

In Part I of the Child Support Worksheet, enter the case specific information on the top section of the form: name of mother and father (and/or non-parent caretaker where applicable), each parent designated as either PRP, ARP, or split (if split, both parents shall be designated as such), the docket number, court name, and TCSES case number (if applicable), name and date of birth of each child for whom support is being determined, and the number of days each child spends with each parent and/or non-parent caretaker.

(b) Part II – Basic Obligation.

1. Monthly Gross Income. [Rule 1240-2-4-.04(3)]

- (i) Line 1 – Enter each parent’s monthly gross income in the appropriate column. Do not include child support payments received on behalf of other children or benefits received from means-tested public assistance programs.

- (ii) Line 1a – Self-Employment Tax. [Rule 1240-2-4-.04(4)]

Enter on Line 1a of this Worksheet the amount of any self-employment tax paid by the parent.

2. Adjustments Against Gross Income for Qualified Other Children.

A parent seeking credit for qualified other children must enter all pertinent information on the Credit Worksheet in order to calculate the correct amount of the credit. Instructions for the Credit Worksheet are below in Rule 1240-2-4-.08(3).

- (i) Line 1b – Pre-existing Child Support Orders. [Rule 1240-2-4-.04(5)]

Enter on Line 1b the total monthly amount of each parent’s pre-existing child support obligations that are actually being paid. Do not enter any amounts paid for arrears. The amount to be entered for this credit shall be transferred from Part III of the Credit Worksheet.

- (ii) Lines 1c / 1d – Qualified Other Children Not Subject to a Pre-existing Order. [Rule 1240-2-4-.04(6)]

Adjustments shall be considered for either parent for qualified children of the parent not subject to a pre-existing order.

- (I) Line 1c - For other qualified children living in the home of the parent, enter in the appropriate column on Line 1c the amount of the credit from Line 6 of the Credit Worksheet.

- (II) Line 1d - For other qualified children not living in the home of the parent, enter in the appropriate column on Line 1d the amount of the credit from Line 11b of the Credit Worksheet.

3. Line 2 – Adjusted Gross Income (AGI). [Rule 1240-2-4-.02(1)].

Subtract the amounts, if any, on Lines 1a, 1b, 1c, and 1d from Line 1. Enter the remainder as each individual parent's AGI in the appropriate column of Line 2. Add Line 2, Columns A and B together to arrive at the combined AGI and enter this amount on Line 2, Column C.

4. Line 3 – Percentage Share of Income (PI). [Rule 1240-2-4-.02(16) and .04]

Calculate the individual parent's percentage share (PI) of the combined adjusted gross income by dividing each parent's Line 2 by the combined figure on Line 2, Column C. Enter the resulting percentages on Line 3 in Column A and B as appropriate. The sum of Line 3, Column A and Column B must equal one hundred percent (100%).

5. Line 4 – Basic Child Support Obligation (BCSO). [Rule 1240-2-4-.02(5), .04(7) and .09]

(i) For standard parenting situations, determine the "Basic Child Support Obligation" from the CS Schedule based upon the combined adjusted gross income of the parents from Line 2, Column C and the number of children for whom support is being determined. Enter the amount on Line 4, Column C. For split parenting situations, Lines 6a and 6b will be used instead of Lines 4 and 5.

(ii) When the combined adjusted gross income falls between two amounts on the Schedule, round up to the next higher amount. Use the rounded-up number to determine the BCSO on the CS Schedule for the number of children for whom support is being determined. [Rule 1240-2-4-.04(7)(b)]

(c) Part III – Each Parent's Share of the Child Support Obligation.

1. Line 5 – Each Parent's Share of BCSO from Line 4 – Standard Parenting. [Rule 1240-2-4-.02(16), (20) and .04]

For standard parenting situations, calculate each parent's share of the BCSO by multiplying the parent's PI from Line 3 times the BCSO from Line 4 and enter results on Line 5. [Line 3, Column A, times Line 4, Column C, enter result on Line 5, Column A for the PRP's share; Line 3, Column B, times Line 4, Column C, enter result on Line 5, Column B for the ARP's share.]

2. Lines 6a and 6b – Each Parent's Share of BCSO – Split Parenting. [Rule 1240-2-4-.02(16), (20) and (21) and .04]

For split parenting situations, Lines 4 and 5 will not be used. Instead, each parent's support obligation will be calculated as indicated below and entered on either Line 6a or 6b. Split parenting will only occur if there are at least two (2) children who are the subject of the support order and each parent is the PRP of at least one (1) child for whom support is being calculated.

(i) Line 6a – Mother's Obligation.

Mother's child support obligation for the children for whom the Father is the PRP is calculated by using the combined AGI on Line 2, Column C and the number of children for whom the Father is the PRP to determine the BCSO for these children. This BCSO is multiplied by Mother's PI from Line 3, Column A. The result is placed on Line 6a, Column A.

## (ii) Line 6b – Father’s Obligation.

Father’s child support obligation for the children for whom the Mother is the PRP is calculated by using the combined AGI on Line 2, Column C and the number of children for whom the Mother is the PRP to determine the BCSO for these children. This BCSO is multiplied by the Father’s PI from Line 3, Column B. The result is placed on Line 6b, Column B.

## (d) Part IV – Parenting Time Adjustment. [Rule 1240-2-4-.02(15) and .03(6)(e)]

## 1. General Instructions.

- (i) This Part applies only to situations in which a child spends one hundred twenty-one (121) days or more with the ARP or fifty-three (53) days or fewer with the ARP.
- (ii) Any child with whom the ARP spends between fifty-four (54) and one hundred (120) days is not included in any calculation for the parenting time adjustment.
- (iii) In standard parenting situations, all calculations for the ARP will be entered in Column B.
- (iv) In split parenting situations, the adjustment is applicable to either parent as an ARP, since each parent will be the ARP of at least one (1) child. When calculating the adjustment for the Mother, entries will be made in Column A. When calculating the adjustment for the Father, entries will be made in Column B.
- (v) If the adjustment is not applicable to either parent, skip Part IV in its entirety.

## 2. Lines 7a and 7b – Reduction to ARP’s BCSO. [Rule 1240-2-4-.03(6)(e)2]

## (i) Line 7a – ARP’s Total Number of Days.

- (I) On Line 7a, enter the number of days per year that the ARP spends with the children for whom support is being calculated and with whom the ARP spends a minimum of one hundred twenty-one (121) days per calendar year.
- (II) If the ARP is not spending the same number of days per calendar year with all applicable children, then an average number of days per calendar year shall be calculated and entered on Line 7a.
- (III) For example, if the ARP spends one hundred thirty (130) days per calendar year with three children for whom support is being calculated, one hundred thirty (130) should be entered on Line 7a. In contrast, if the ARP spends one hundred twenty-five (125) days with one child, one hundred fifty-five (155) days with the second child, and one hundred (100) days with the third child, the average number of days per calendar year would be one hundred forty (140): one hundred twenty-five (125) days + one hundred fifty-five (155) days = two hundred eighty (280) days ÷ two (2) children.

## (ii) Line 7b – Parenting Time Adjustment Percentage.

The number of days from Line 7a shall be applied to the chart below to determine the parenting time adjustment percentage. In the examples above for Line 7a, one hundred thirty (130) days would result in a ten percent (10%) decrease, and one hundred forty (140) days results in a twenty percent (20%) decrease. The parenting time adjustment percentage shall be entered on Line 7b.

121 - 136 days = 10% reduction in support  
 137 - 151 days = 20% reduction in support  
 152 - 166 days = 30% reduction in support  
 167 - 181 days = 40% reduction in support  
 182 + = 50% reduction in support

3. Lines 8a and 8b – Increase to ARP’s BCSO. [Rule 1240-2-4-.03(6)(e)3]

(i) Line 8a – ARP’s Total Number of Days.

- (I) On Line 8a, enter the number of days per year that the ARP spends with the children for whom support is being calculated and with whom the ARP spends fifty-three (53) or fewer days per calendar year.
- (II) If the ARP is not spending the same number of days per calendar year with all applicable children, then an average number of days per calendar year shall be calculated and entered on Line 8a.
- (III) For example, if the ARP spends fifty (50) days per calendar year with three children for whom support is being calculated, fifty (50) should be entered on Line 8a. In contrast, if the ARP spends forty-seven (47) days with one child, thirty-three (33) days with the second child, and eighty (80) days with the third child, the average number of days per calendar year would be forty (40):  $\text{forty-seven (47) days} + \text{thirty-three (33) days} = \text{eighty (80) days} \div \text{two (2) children}$ .

(ii) Line 8b – Parenting Time Adjustment Percentage.

The number of days from Line 8a shall be applied to the chart below to determine the parenting time adjustment percentage. In the examples above for Line 8a, fifty (50) days and forty (40) days both result in a ten percent (10%) increase. The parenting time adjustment percentage shall be entered on Line 8b.

53 – 39 days = 10% increase in support  
 38 – 24 days = 20% increase in support  
 23 – 9 days = 30% increase in support  
 8 – 0 days = 35% increase in support

4. Line 9 – Amount of Adjustment in ARP’s Support Obligation.

- (i) For standard parenting situations, multiply the ARP’s parenting time adjustment percentage from Column B of either Line 7b or Line 8b times the ARP’s support obligation from Line 5, Column B. Enter the result on Line 9, Column B.

- (ii) For split parenting situations, multiply the ARP's parenting time adjustment percentage from either Line 7b or Line 8b times that ARP's support obligation from Line 6a and/or 6b. Enter the result(s) on Line 9 in the appropriate column.
  - (iii) If a child support obligation is being calculated for multiple children, and the ARP spends one hundred twenty-one (121) days or more per year with at least one child and fifty-three (53) or fewer days with at least one child, then the percentage increase is offset against the percentage decrease and the resulting percentage is applied to the child support obligation as indicated above in either subpart (i) or (ii). For instance, if the ARP spends one hundred sixty (160) days with one child for a thirty percent (30%) reduction in support, thirty-seven (37) days with another child for a twenty percent (20%) increase in support, and eighty (80) days with a third child with no adjustment in support, then the support obligation would be reduced by ten percent (10%) [thirty percent (30%) minus (-) twenty percent (20%)].
- 5. Line 10 – Each Parents' Share of BCSO Following Adjustment. [Rule 1240-2-4-.03(6)(e)]
  - (i) For standard parenting situations, add or subtract, as appropriate, Line 9, Column B from Line 5, Column B and enter the result in Line 10, Column B. For the PRP, enter on Line 10, Column A the unadjusted amount from Line 5, Column A.
  - (ii) For split parenting situations, add or subtract, as appropriate, Line 9 from Line 6a and/or 6b, as appropriate, and enter the result(s) in the appropriate column on Line 10. If an ARP is not eligible for the adjustment, enter on Line 10 the unadjusted amount for that parent from Line 6a or Line 6b, as appropriate.
  - (iii) The amounts on Line 10 represent each parent's share of the BCSO after adjustments are made for an ARP's additional parenting time.
- (e) Part V – Adjustments for Additional Expenses. [Rule 1240-2-4-.04(8)]
  - 1. General Instructions.
    - (i) This Part includes only health insurance premiums and work-related childcare expenses. Only amounts actually paid are included in the calculation. If expenses are not incurred regularly, a monthly amount shall be calculated by averaging the expense over a twelve (12) month period. Enter the monthly amount of the expense on either Line 11a or 11b in the column of the parent who is paying or will pay the expense.
    - (ii) Additional expenses of a non-parent caretaker shall be included in calculating the amount of these expenses.
  - 2. Line 11a – Children's Portion of Health Insurance Premium. [Rule 1240-2-4-.04(8)(b)]
    - (i) Enter on Line 11a in the column of the parent responsible for payment the amount that is, or will be, paid by a parent either directly or through payroll deduction for health insurance for the children for whom support is being determined.

- (ii) Payments that are made by a parent's employer and not deducted from the parent's wages shall not be included. Only the portion of the health insurance premium actually attributable to the children for whom support is being determined and actually paid by the parent is included. If the actual amount of the health insurance premium that is attributable to the child who is the subject of the current action for support is not available or cannot be verified, the total cost of the premium shall be divided by the number of persons covered by the policy to determine a per person cost. This amount is then multiplied by the number of children who are the subject of this action and are covered by the policy and entered on Line 11a.

\$ \_\_\_\_\_ ÷ \_\_\_\_\_ = \$ \_\_\_\_\_ X \_\_\_\_\_ = \_\_\_\_\_

Total	No. of Persons	Per Person	No. of Children	Child's Portion
Premium	Covered by Policy	Cost	Subject to Order	of Premium

3. Line 11b – Work-related Childcare Expenses. [Rule 1240-2-4-.04(8)(c)]

On Line 11b enter in the column of the parent responsible for payment the amount of any work-related childcare expense paid by the parent for the child for whom support is being determined.

4. Line 11c – Total Adjustments for Additional Expenses. [Rule 1240-2-4-.04(8)]

Total the amounts on Lines 11a and 11b, Columns A and B and enter the amounts on Line 11c. Add together Columns A and B from Line 11c to calculate the total adjustments for additional expenses for both parents and enter this amount on Line 11c, Column C.

5. Line 12 – Each Parent's Share of Additional Expenses. [Rule 1240-2-4-.04(8)]

Calculate each parent's share of the additional expenses (both directly paid and paid by payroll deduction) by multiplying each parent's percentage of income (PI) from Line 3 times the combined additional expenses from Line 11c, Column C and enter amounts in the appropriate columns on Line 12. [Line 3, Column A, times Line 11c, Column C for the PRP's share; Line 3, Column B times Line 11c, Column C for the ARP's share.]

6. Line 13 – Adjusted Support Obligation – BCSO plus parent's share of additional expenses. [Rule 1240-2-4-.02(2) & .04(8)(d)]

Using one of the methods specified below, calculate the "Adjusted Support Obligation" by totaling each parent's share of the "Basic Child Support Obligation" and each parent's share of the "Additional Expenses" and enter the amount in the appropriate column on Line 13.

- (i) In standard parenting situations, add together Line 5 and Line 12 for each parent.
- (ii) In split parenting situations, add Line 6a and Line 12, Column A for the Mother; add Line 6b and Line 12, Column B for the Father.
- (iii) If a parenting time adjustment has been calculated in either a standard or split-parenting situation, add together Line 10 and Line 12 for each parent.



7. Line 14 – Total Amount of the Health Insurance Premium and/or Work-Related Childcare Expense Paid Through Payroll Deduction. [Rule 1240-2-4-.04(8)(d)]

Enter in the parent's column on Line 14 the total amount of any health insurance premium either directly paid or paid automatically through payroll deduction plus the amount of any work-related childcare expense paid automatically by the parent through payroll deduction.

8. Line 15 – Credit for the Health Insurance Premium and/or Work-Related Childcare Expense Paid Through Payroll Deduction. [Rule 1240-2-4-.04(8)(d)]

Subtract Line 14 from Line 13 in Column A and in Column B and enter the remainder on Line 15, Columns A and B to credit the parent for the amount of any health insurance premium paid or for the amount of any work-related childcare paid automatically through payroll deduction. The child support order must include the amount of the deduction for these expenses and identify the nature of the obligation. The order shall require that these expenses continue to be paid. (For example, deduction of \$100 monthly for ARP's payment to XYZ Insurance Company for the child's health insurance. ARP shall continue to pay XYZ Insurance Company, or the subsequent health insurance company, for the child's health insurance.) If the childcare expense is not paid through payroll deduction, it shall be included in the FCSO and in the ARP's income assignment.

(f) Part VI – Presumptive Child Support Order / Modification of Current Support.

1. Line 16 – Presumptive Child Support Order. [Rule 1240-2-4-.02(18) & .04(11)]

(i) The Presumptive Child Support Order (PCSO) is the amount of child support for which the ARP is responsible.

(ii) Standard Parenting.

(I) Enter on Line 16 the amount from Line 15, Column B.

(II) If the amount on Line 15, Column B exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount entered on Line 16 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated. An opportunity to rebut this limitation is provided under part (g)2 below.

(iii) Split Parenting.

(I) Subtract the lesser obligation on Line 15 from the greater and enter the difference on Line 16. The parent with the larger obligation pays the other parent the difference between the two amounts.

(II) If the amount on Line 15 for either parent exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then that amount shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated prior to making the calculation required in item (I) above. An opportunity to rebut this limitation is provided under part (g)2 below.

2. Line 17a – For Modification of Current Child Support Order. [Rule 1240-2-4-.05]
  - (i) To determine if a modification is possible, first calculate an order on Lines 1-16 of the Child Support Worksheet using current evidence of the parties' circumstances. If a child support order already exists for the children at issue, the order cannot be modified to the amount calculated above on Line 1 through Line 16 of this Worksheet unless there is a significant variance between the current order and the presumptive amount of support calculated on this Worksheet and entered on Line 16.
  - (ii) Enter on Line 17a the amount of the current child support order in the case under consideration.

3. Line 17b – Significant Variance Percentage. [Rule 1240-2-4-.05]

To determine the amount needed to comply with the significant variance requirement, multiply the amount of the current order from Line 17a by .15 (or .075 for low-income cases). Enter the result on Line 17b.

4. Line 17c – Significant Variance Amount. [Rule 1240-2-4-.05]

Subtract the lesser of Lines 16 and 17a from the greater and enter result on Line 17c. If Line 17c is equal to or greater than Line 17b, the significant variance requirement has been met and the child support obligation may be modified to the presumptive amount entered on Line 16.

(g) Part VII – Uninsured Medical Expenses, Deviations, Final Child Support Obligation.

1. Line 18 - Uninsured Medical Expenses. [Rule 1240-2-4-.03(6)(b)7]
  - (i) If uninsured medical expenses are routinely incurred so that a specific monthly amount can be reasonably established, the ARP's portion of the established expenses, as determined by the tribunal, shall be entered on Line 18 and added to the PCSO from Line 16.
  - (ii) If uninsured medical expenses are not routinely incurred so that a specific monthly amount cannot be reasonably established, no additional dollar amount shall be added to the PCSO.
  - (iii) Every child support order shall specify how the parents are to pay both known and unknown uninsured medical expenses as they are incurred. Parents shall divide these expenses pro rata, unless otherwise specifically ordered by the tribunal.
2. Line 19 – Deviations. [Rule 1240-2-4-.07]
  - (i) Specify the reason for the deviation and enter the amount that will be added to or subtracted from the Presumptive Support Order from Line 16.
  - (ii) The order must include written findings supporting the deviation as outlined in 1240-2-4-.07(1).
3. Line 20 – Final Child Support Order. [Rule 1240-2-4-.02(12)]

- (i) To the Presumptive Support Order on Line 16, add/subtract as appropriate the amounts on Lines 18 and 19 and enter the result on Line 20 as the Final Child Support Order.
- (ii) The completed Worksheets must be maintained as part of the official record either by filing them as exhibits in the tribunal's file or as attachments to the order. Payments of child support shall be ordered to be paid in a specific dollar amount on a weekly, biweekly (every two weeks), semi-monthly, or monthly basis.

(3) Instructions for Credit Worksheet.

- (a) The Credit Worksheet is to be utilized to calculate the available credit against the parent's gross income for qualified other children. The amount of any credit calculated on the Credit Worksheet shall be transferred to the appropriate line on the Child Support Worksheet.

- (b) Part I – Identification.

In Part I of the Credit Worksheet, enter the case specific information: name of mother and father (and/or non-parent caretaker where applicable), each parent designated as either PRP, ARP, or split (if split, both parents shall be designated as such), the docket number, court name, and TCSES case number (if applicable).

- (c) Part II – Calculation of Credit for Qualified Other Children.

- 1. A child is qualified for the credit available in this Part II if the parent is legally responsible for the child's support, the parent is actually supporting the child, the child is not subject to a pre-existing order of support, and the child is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.

- 2. Line 1 – Gross Income. [Rule 1240-2-4-.04(3)]

Enter the monthly gross income of the parent seeking credit. Do not include child support payments received for the benefit of other children or benefits received from means-tested public assistance programs.

- 3. Line 2a – Self-employment Tax. [Rule 1240-2-4-.04(4)]

If appropriate, enter on Line 2a the amount of any self-employment tax paid by that parent.

- 4. Line 2b – Adjustment to Gross Income for Self-employment Tax.

Deduct the amount on Line 2a from gross income on Line 1 and enter the result on Line 2b.

- 5. Line 3 – Identify Qualified Other Children Living in The Home of The Parent Seeking The Credit. [Rule 1240-2-4-.04(6)]

In the spaces provided, enter the names and dates of birth of the qualified other children living more than fifty percent (50%) of the time in the home of the parent asserting the credit. Do not consider children for whom support is being

calculated in the case for which credit is being considered, step-children, or other minors in the home that the parent has no legal obligation to support. If more space is needed, attach an additional sheet to this Worksheet.

6. Line 4 – Number of Qualified Other Children in the Parent’s Home.

Enter on Line 4 of the Credit Worksheet the number of qualified other children from Line 3 living in the parent’s home. If there are not any qualified other children living in the parent’s home, skip to Line 7.

7. Line 5 – Calculate Theoretical Order.

(i) Using the gross income of the parent from Line 1 (or Line 2b, if appropriate) and the number of qualified other children living in the parent’s home from Line 4, find the amount of child support on the CS Schedule that the parent would pay for the qualified other children living in the parent’s home if a theoretical order were issued for those children. Enter this amount on Line 5 of the Credit Worksheet.

(ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 5 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

8. Line 6 – Calculate Credit Amount.

Multiply the theoretical order amount from Line 5 by seventy-five percent (75% or 0.75). Enter the result on Line 6 of the Credit Worksheet and on Line 1c of the Child Support Worksheet.

9. Line 7 – Identify Qualified Other Children Not Living in The Home of The Parent Seeking The Adjustment. [Rule 1240-2-4-.04(6)]

In the spaces provided, enter the names and dates of birth of the qualified other children not living in the parent’s home. Do not consider children for whom support is being calculated in the case for which credit is being considered, children being supported pursuant to a pre-existing order, step-children or other minors for whom the parent has no legal obligation. If more space is needed, attach an additional sheet to this Worksheet.

10. Line 8 – Number of Qualified Other Children Not in the Parent’s Home.

Enter on Line 8 the number of qualified other children from Line 7 who do not reside in the home of the parent asserting the credit. If none, skip to Pre-existing Orders in Part III.

11. Line 9 – Determine Actual Support.

Determine the dollar amount of documented monetary support actually provided by the parent to the caretaker, such as canceled checks or money orders, over the most recent twelve (12) month period, expressed as a monthly average. “In kind” remuneration such as food, clothing, diapers or formula is not acceptable for this credit. Documented monetary support can include evidence of payment of child

support under a subsequent child support order. Determine the monthly average by dividing the annual amount of support provided by twelve (12). Enter the result on Line 9 of the Credit Worksheet.

12. Line 10 – Calculate Theoretical Order.

- (i) Using the income for this parent from Line 1 (or Line 2b, if applicable) and the number of qualified other children from Line 8, use the CS Schedule to find the amount of child support the parent would pay for the qualified other children not living in the parent's home if a theoretical order were issued for those children. Enter the amount on Line 10.
- (ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 10 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

13. Lines 11a and 11b – Calculate Maximum Amount.

- (i) Line 11a – Multiply the theoretical order amount from Step 10 by seventy-five percent (75% or 0.75) and enter the result on Line 11a.
- (ii) Line 11b – Compare the results from Line 9 and Line 11a and enter the lesser amount for the credit on Line 11b of the Credit Worksheet and on Line 1d of the Child Support Worksheet. Do not exceed the lesser of the actual support or seventy-five percent (75%) of the theoretical order.

(d) Part III – Pre-Existing Orders. [Rule 1240-2-4-.04(5)]

For each pre-existing order the parent is asserting for credit, enter the court name [example: Davidson County Circuit Court], the court docket number, the TCSES case number, the average dollar amount of the monthly obligation actually being paid, and the name and date of birth for each child supported under the order. Do not include amount of arrears payments. Credit is available for the average monthly amount actually paid up to the order amount for each order. Total the average monthly amounts paid and enter the result on the Child Support Worksheet, Part II, Line 1b.

## (4) Child Support Worksheet.

## State of Tennessee – Child Support Worksheet

**Part I. Identification**

Indicate the status of each parent or caretaker by placing an "X" in the appropriate column

Name of Mother: \_\_\_\_\_  
 Name of Father: \_\_\_\_\_  
 Name of non-parent Caretaker: \_\_\_\_\_  
 TCSES case #: \_\_\_\_\_  
 Docket #: \_\_\_\_\_  
 Court name: \_\_\_\_\_

PRP ARP SPLIT

Name(s) of Child(ren)	Date of Birth	Days with Mother	Days with Father	Days with Caretaker

**Part II. Basic Support Obligation**

- ✓ For clarity and consistency, use Column A for PRP information and Column B for ARP information  
 ✓ For Split Parenting, use Column A for Mother's information and Column B for Father's information

- 1** Monthly Gross Income
- 1a** Self-employment tax paid
- Use Credit Worksheet **1b** Credit for pre-existing support orders
- to calculate line items **1c** Credit for In Home Children
- 1b – 1d** **1d** Credit for Not In Home Children
- 2** Adjusted Gross Income (AGI)
- 3** Percentage Share of Income (PI)
- 4** Basic Child Support Obligation (BCSO)

Column A	Column B	Column C
\$	\$	
-	-	
-	-	
-	-	
-	-	
\$	\$	\$
%	%	%
		\$

**Part III. Parents' Share of Support Obligation**

Standard Parenting **5** Each parent's share of the BCSO

\$	\$	
----	----	--

Split Parenting **6a** Mother's obligation for children for whom father is the PRP

\$		
	\$	

**6b** Father's obligation for children for whom mother is the PRP

**Part IV. Parenting Time Adjustment**

- 7a** Number of days per calendar year with children supported by this order with whom the ARP spends 121 or more days per calendar year
- 7b** Parenting time adjustment percentage
- 8a** Number of days per calendar year with children supported by this order with whom the ARP spends 53 or fewer days per calendar year
- 8b** Parenting time adjustment percentage

%	%	
%	%	

- 9 Adjustment in ARP's support obligation for parenting time
- 10 Each parent's share of the adjusted BCSO

\$	\$	
\$	\$	

## State of Tennessee – Child Support Worksheet

Part V. Additional Expenses		Column A	Column B	Column C
11a	Children's portion of health insurance premium	\$	\$	
11b	Work-related childcare	\$	\$	
11c	Total additional expenses	\$	\$	\$
12	Each parent's share of additional expenses	\$	\$	
13	Adjusted Support Obligation (ASO)	\$	\$	
14	Enter amount of payroll deduction from lines 11a and/or 11b or direct payments made from line 11a.	-	-	
15	Subtract line 14 from line 13. Enter remainder.	\$	\$	

  

Part VI. Presumptive Child Support Order / Modification of Current Support		Obligation Column
16	Presumptive Child Support Order (PCSO)	\$
<p>The ARP's amount from Line 15*</p> <p>* For split parenting, enter the difference between the greater and smaller numbers from Line 15</p>		
Modification of Current	17a Current child support order amount for the payor parent	\$
Child Support Order	17b Amount required for significant variance to exist	\$
	17c Actual variance between current and presumptive child support orders	\$

  

Part VII. Uninsured Medical Expenses, Deviations, Final Child Support Order		
18	Uninsured Medical Expenses (recurring):	\$
19	Deviations (Specify):	\$
<p>Deviations must be</p> <p>Substantiated by</p> <p>written findings in the</p> <p>Child Support Order</p>		
20	Final Child Support Order	\$

  

Comments, Calculations, or Rebuttals to Schedule



Place an "X" in the appropriate blank	_____	
	_____	
	_____	
	_____	
	Has the tribunal identified a parent as a low-income provider?	Yes _____ No _____

---

**Preparer's Use Only**

Name: _____	Date: _____
Title: _____	

---

**IV-D Use Only**

<b>21a</b>	Child Support Obligation	\$ _____
<b>21b</b>	Medical Support Obligation	\$ _____

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## (5) Credit Worksheet.

## State of Tennessee – Credit Worksheet

**Part I. Identification**

	PRP	ARP	SPLIT
Indicate the status of each parent or caretaker by placing an "X" in the appropriate column			
Name of Mother:			
Name of Father:			
Name of non-parent Caretaker:			
TCSSES case #:			
Docket #:			
Court name:			

**Part II. Other Children**

		Column A	Column B																
Parent Income	<b>1</b> Monthly gross income of parent claiming credit	\$	\$																
Information	<b>2a</b> Self-employment tax paid	\$	\$																
	<b>2b</b> Applicable gross income for credit worksheet	\$	\$																
In-Home Children	<b>3</b> Below, list qualified children living in the parent's home (if none, skip to line 7):																		
	<table border="1"> <thead> <tr> <th>Name(s) of Child(ren) for PRP</th> <th>Date of Birth</th> <th>Name(s) of Child(ren) for ARP</th> <th>Date of Birth</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth														
Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth																
	<b>4</b> Number of qualified children living in the parent's home	#	#																
	<b>5</b> Theoretical child support order (this parent's income on CS Schedule for number of children from line 4)	\$	\$																
	<b>6</b> 75% of theoretical child support order from line 5	\$	\$																
Not-In-Home Children	<b>7</b> Below, list qualified children not living in the parent's home (if none, skip to Part III):																		
	<table border="1"> <thead> <tr> <th>Name(s) of Child(ren) for PRP</th> <th>Date of Birth</th> <th>Name(s) of Child(ren) for ARP</th> <th>Date of Birth</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth														
Name(s) of Child(ren) for PRP	Date of Birth	Name(s) of Child(ren) for ARP	Date of Birth																
	<b>8</b> Number of qualified children not living in the parent's home	#	#																
	<b>9</b> Average monthly amount of documented monetary support	\$	\$																
	<b>10</b> Theoretical child support order (this parent's income on CS Schedule for number of children from line 8)	\$	\$																
	<b>11a</b> 75% of theoretical child support order from line 10	\$	\$																
	<b>11b</b> Allowable credit for not-in-home children	\$	\$																

**Part III. Pre-Existing Support Orders**

	Column A	Column B
List court name, docket number, TCSSES number, monthly obligation, name and date of birth for each child supported under the order. Do not include arrears payments.		
This section is not		

			\$	\$
part of the calculation	2		\$	\$
for Part II above	3		\$	\$
	4		\$	\$
		<b>Total</b>	\$	\$

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Authority: T.C.A. §§ 4-5-202; 36-5-101(e); 71-1-105(12),(16); 71-1-132; 42 U.S.C. § 667; 45 C.F.R. § 302.56.

1240-2-4-.09 Child Support Schedule.

Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
150.00	100	100	100	100	100
200.00	100	100	100	100	100
250.00	100	100	100	110	121
300.00	100	102	119	132	146
350.00	100	119	139	154	170
400.00	100	136	158	176	194
450.00	108	153	178	199	218
500.00	119	169	197	220	242
550.00	130	184	215	239	263
600.00	140	199	232	259	285
650.00	151	214	250	279	307
700.00	162	230	268	298	328
750.00	172	245	285	318	350
800.00	183	259	302	337	371
850.00	193	274	319	356	392
900.00	204	289	336	375	413
950.00	215	304	353	394	434
1000.00	225	319	371	413	454
1050.00	236	333	388	432	475
1100.00	246	348	404	450	495
1150.00	256	362	420	468	515
1200.00	266	375	436	486	535
1250.00	275	389	452	504	554
1300.00	285	403	468	522	574
1350.00	295	417	484	540	594
1400.00	305	431	500	558	613
1450.00	315	445	516	576	633
1500.00	325	459	532	593	653
1550.00	335	473	548	611	672
1600.00	345	487	564	629	692
1650.00	355	500	580	647	712
1700.00	365	514	596	665	731
1750.00	375	528	612	683	751
1800.00	384	542	628	701	771
1850.00	394	555	644	718	789

Tennessee  
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
1900.00	403	568	657	733	806
1950.00	412	580	671	748	823
2000.00	421	592	685	764	840
2050.00	430	604	699	779	857
2100.00	439	616	713	795	874
2150.00	448	628	727	810	891
2200.00	457	641	741	826	908
2250.00	466	653	754	841	925
2300.00	475	665	768	857	942
2350.00	484	677	782	872	959
2400.00	493	689	796	887	976
2450.00	501	701	809	902	992
2500.00	510	712	821	916	1007
2550.00	518	724	834	930	1023
2600.00	527	735	847	945	1039
2650.00	536	747	860	959	1055
2700.00	544	758	873	973	1070
2750.00	553	770	886	987	1086
2800.00	561	781	898	1002	1102
2850.00	569	792	911	1015	1117
2900.00	577	802	922	1028	1130
2950.00	584	812	933	1040	1144
3000.00	592	822	945	1053	1159
3050.00	600	833	957	1067	1174
3100.00	608	844	970	1081	1190
3150.00	616	855	982	1095	1205
3200.00	624	866	995	1109	1220
3250.00	632	877	1007	1123	1236
3300.00	640	888	1020	1137	1251
3350.00	648	899	1032	1151	1266
3400.00	656	910	1045	1165	1282
3450.00	664	921	1058	1179	1297
3500.00	672	932	1070	1193	1312
3550.00	680	943	1083	1207	1328
3600.00	688	954	1095	1221	1343

Tennessee  
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
3650.00	695	964	1106	1233	1356
3700.00	702	973	1116	1244	1368
3750.00	709	982	1126	1255	1381
3800.00	715	991	1136	1266	1393
3850.00	722	1000	1145	1277	1405
3900.00	729	1009	1155	1288	1417
3950.00	735	1018	1165	1299	1429
4000.00	742	1027	1175	1310	1441
4050.00	749	1036	1185	1322	1454
4100.00	756	1045	1195	1333	1466
4150.00	762	1054	1205	1344	1478
4200.00	769	1063	1215	1355	1490
4250.00	776	1072	1225	1366	1502
4300.00	779	1076	1228	1370	1507
4350.00	782	1079	1231	1372	1510
4400.00	785	1082	1233	1375	1512
4450.00	788	1085	1235	1377	1515
4500.00	791	1088	1238	1380	1518
4550.00	794	1091	1240	1383	1521
4600.00	797	1094	1242	1385	1524
4650.00	800	1097	1245	1388	1527
4700.00	803	1100	1247	1390	1529
4750.00	806	1104	1249	1393	1532
4800.00	809	1107	1252	1395	1535
4850.00	812	1110	1254	1398	1538
4900.00	815	1113	1256	1401	1541
4950.00	819	1117	1261	1406	1546
5000.00	823	1122	1266	1411	1552
5050.00	826	1126	1270	1417	1558
5100.00	830	1131	1275	1422	1564
5150.00	834	1135	1280	1427	1570
5200.00	838	1140	1285	1432	1576
5250.00	841	1145	1290	1438	1582
5300.00	845	1149	1294	1443	1587
5350.00	849	1154	1299	1448	1593
5400.00	853	1158	1304	1454	1599
5450.00	856	1163	1309	1459	1605

Tennessee  
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
5500.00	860	1167	1313	1464	1611
5550.00	864	1172	1318	1470	1617
5600.00	868	1177	1324	1476	1623
5650.00	872	1182	1329	1482	1630
5700.00	876	1187	1334	1488	1636
5750.00	880	1192	1339	1493	1643
5800.00	884	1197	1345	1499	1649
5850.00	888	1201	1350	1505	1656
5900.00	892	1206	1355	1511	1662
5950.00	896	1211	1361	1517	1669
6000.00	900	1216	1366	1523	1675
6050.00	904	1221	1371	1528	1681
6100.00	907	1225	1376	1534	1687
6150.00	911	1230	1381	1540	1694
6200.00	915	1235	1386	1545	1700
6250.00	919	1239	1391	1551	1706
6300.00	923	1244	1396	1557	1712
6350.00	926	1249	1401	1562	1718
6400.00	930	1254	1406	1568	1725
6450.00	934	1258	1411	1573	1731
6500.00	938	1263	1416	1579	1737
6550.00	941	1267	1420	1583	1742
6600.00	942	1268	1421	1584	1743
6650.00	943	1269	1422	1585	1744
6700.00	944	1270	1423	1586	1745
6750.00	945	1271	1424	1587	1746
6800.00	946	1272	1424	1588	1747
6850.00	947	1273	1425	1589	1748
6900.00	948	1274	1426	1590	1749
6950.00	949	1275	1427	1591	1750
7000.00	950	1276	1428	1592	1751
7050.00	951	1277	1429	1593	1752
7100.00	952	1278	1430	1594	1753
7150.00	953	1279	1430	1595	1754
7200.00	954	1280	1431	1596	1755
7250.00	955	1281	1432	1597	1757
7300.00	956	1282	1433	1598	1758

Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
7350.00	957	1283	1434	1599	1759
7400.00	958	1284	1435	1600	1760
7450.00	959	1285	1436	1601	1761
7500.00	960	1286	1437	1602	1762
7550.00	961	1288	1438	1603	1763
7600.00	962	1289	1439	1604	1765
7650.00	963	1290	1440	1605	1766
7700.00	964	1291	1441	1606	1767
7750.00	965	1292	1442	1607	1768
7800.00	967	1293	1442	1608	1769
7850.00	969	1297	1446	1613	1774
7900.00	974	1304	1454	1621	1783
7950.00	979	1310	1461	1629	1792
8000.00	984	1317	1469	1637	1801
8050.00	990	1324	1476	1646	1810
8100.00	995	1331	1483	1654	1819
8150.00	1000	1337	1491	1662	1829
8200.00	1005	1344	1498	1671	1838
8250.00	1010	1351	1506	1679	1847
8300.00	1015	1358	1513	1687	1856
8350.00	1020	1364	1521	1695	1865
8400.00	1025	1371	1528	1704	1874
8450.00	1030	1378	1535	1712	1883
8500.00	1035	1385	1543	1720	1892
8550.00	1040	1391	1550	1728	1901
8600.00	1045	1398	1558	1737	1910
8650.00	1050	1405	1565	1745	1920
8700.00	1055	1412	1572	1753	1929
8750.00	1060	1418	1580	1762	1938
8800.00	1065	1425	1587	1770	1947
8850.00	1070	1432	1595	1778	1956
8900.00	1075	1439	1602	1786	1965
8950.00	1080	1445	1610	1795	1974
9000.00	1085	1452	1617	1803	1983
9050.00	1090	1459	1624	1811	1992
9100.00	1094	1464	1629	1817	1998
9150.00	1098	1468	1634	1822	2004



Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
9200.00	1101	1472	1639	1827	2010
9250.00	1105	1477	1643	1832	2016
9300.00	1108	1481	1648	1838	2021
9350.00	1112	1486	1653	1843	2027
9400.00	1115	1490	1657	1848	2033
9450.00	1119	1495	1662	1853	2038
9500.00	1122	1499	1667	1858	2044
9550.00	1126	1504	1671	1863	2050
9600.00	1129	1508	1676	1869	2055
9650.00	1133	1513	1681	1874	2061
9700.00	1136	1517	1685	1879	2067
9750.00	1140	1521	1690	1884	2073
9800.00	1143	1526	1694	1889	2078
9850.00	1147	1530	1699	1894	2084
9900.00	1150	1535	1704	1900	2090
9950.00	1154	1539	1708	1905	2095
10000.00	1158	1544	1713	1910	2101
10050.00	1161	1548	1718	1915	2107
10100.00	1165	1553	1722	1920	2112
10150.00	1168	1557	1727	1926	2118
10200.00	1172	1562	1732	1931	2124
10250.00	1175	1566	1736	1936	2130
10300.00	1179	1570	1741	1941	2135
10350.00	1182	1575	1746	1946	2141
10400.00	1186	1579	1750	1951	2147
10450.00	1189	1584	1755	1957	2152
10500.00	1193	1588	1759	1962	2158
10550.00	1196	1593	1764	1967	2164
10600.00	1200	1597	1769	1972	2169
10650.00	1203	1602	1773	1977	2175
10700.00	1207	1606	1778	1983	2181
10750.00	1210	1610	1783	1988	2187
10800.00	1214	1615	1787	1993	2192
10850.00	1217	1619	1792	1998	2198
10900.00	1221	1624	1797	2003	2204
10950.00	1224	1628	1801	2008	2209
11000.00	1227	1632	1805	2013	2214

Tennessee  
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
11050.00	1230	1636	1809	2018	2219
11100.00	1233	1639	1814	2022	2225
11150.00	1236	1643	1818	2027	2230
11200.00	1239	1647	1822	2032	2235
11250.00	1242	1651	1826	2037	2240
11300.00	1245	1655	1831	2041	2245
11350.00	1248	1659	1835	2046	2251
11400.00	1251	1663	1839	2051	2256
11450.00	1254	1667	1844	2056	2261
11500.00	1257	1671	1848	2060	2266
11550.00	1260	1674	1852	2065	2272
11600.00	1263	1678	1856	2070	2277
11650.00	1266	1682	1861	2075	2282
11700.00	1269	1686	1865	2079	2287
11750.00	1272	1690	1869	2084	2292
11800.00	1275	1694	1873	2089	2298
11850.00	1278	1698	1878	2094	2303
11900.00	1281	1702	1882	2098	2308
11950.00	1284	1706	1886	2103	2313
12000.00	1287	1709	1890	2108	2319
12050.00	1289	1713	1895	2113	2324
12100.00	1292	1717	1899	2117	2329
12150.00	1295	1721	1903	2122	2334
12200.00	1298	1725	1907	2127	2340
12250.00	1301	1729	1912	2132	2345
12300.00	1304	1733	1916	2136	2350
12350.00	1307	1737	1920	2141	2355
12400.00	1310	1741	1925	2146	2360
12450.00	1313	1744	1929	2151	2366
12500.00	1316	1748	1933	2155	2371
12550.00	1319	1752	1937	2160	2376
12600.00	1322	1756	1942	2165	2381
12650.00	1325	1760	1946	2170	2387
12700.00	1328	1764	1950	2174	2391
12750.00	1331	1767	1954	2178	2396
12800.00	1334	1771	1958	2183	2401
12850.00	1336	1774	1962	2187	2406

Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
12900.00	1339	1778	1966	2192	2411
12950.00	1342	1782	1970	2196	2416
13000.00	1345	1785	1974	2201	2421
13050.00	1347	1789	1978	2205	2425
13100.00	1350	1793	1982	2209	2430
13150.00	1353	1796	1985	2214	2435
13200.00	1356	1800	1989	2218	2440
13250.00	1358	1803	1993	2223	2445
13300.00	1361	1807	1997	2227	2450
13350.00	1364	1811	2001	2231	2455
13400.00	1367	1814	2005	2236	2459
13450.00	1370	1818	2009	2240	2464
13500.00	1372	1821	2013	2245	2469
13550.00	1375	1825	2017	2249	2474
13600.00	1378	1829	2021	2254	2479
13650.00	1381	1832	2025	2258	2484
13700.00	1383	1836	2029	2262	2489
13750.00	1386	1839	2033	2267	2493
13800.00	1388	1842	2036	2270	2497
13850.00	1391	1845	2038	2273	2500
13900.00	1393	1848	2041	2276	2503
13950.00	1395	1850	2044	2279	2506
14000.00	1398	1853	2046	2282	2510
14050.00	1400	1856	2049	2285	2513
14100.00	1402	1858	2052	2288	2516
14150.00	1405	1861	2054	2291	2520
14200.00	1407	1864	2057	2294	2523
14250.00	1409	1867	2060	2297	2526
14300.00	1411	1869	2062	2300	2529
14350.00	1414	1872	2065	2303	2533
14400.00	1416	1875	2068	2306	2536
14450.00	1418	1877	2070	2309	2539
14500.00	1421	1880	2073	2312	2543
14550.00	1423	1883	2076	2315	2546
14600.00	1425	1885	2078	2317	2549
14650.00	1428	1888	2081	2320	2553
14700.00	1430	1891	2084	2323	2556

Tennessee  
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
14750.00	1432	1894	2087	2326	2559
14800.00	1434	1896	2089	2329	2562
14850.00	1437	1899	2092	2332	2566
14900.00	1439	1902	2095	2335	2569
14950.00	1441	1904	2097	2338	2572
15000.00	1444	1907	2100	2341	2576
15050.00	1446	1910	2103	2344	2579
15100.00	1448	1913	2105	2347	2582
15150.00	1451	1915	2108	2350	2585
15200.00	1453	1918	2111	2353	2589
15250.00	1455	1921	2113	2356	2592
15300.00	1457	1923	2116	2359	2595
15350.00	1460	1926	2119	2362	2599
15400.00	1462	1929	2121	2365	2602
15450.00	1464	1932	2124	2368	2605
15500.00	1467	1934	2127	2371	2609
15550.00	1469	1937	2130	2374	2612
15600.00	1471	1940	2132	2377	2615
15650.00	1474	1942	2135	2380	2618
15700.00	1476	1945	2138	2383	2622
15750.00	1478	1948	2140	2386	2625
15800.00	1480	1950	2143	2389	2628
15850.00	1483	1953	2146	2392	2632
15900.00	1485	1956	2148	2395	2635
15950.00	1487	1959	2151	2398	2638
16000.00	1490	1961	2154	2401	2641
16050.00	1492	1964	2156	2404	2645
16100.00	1494	1967	2159	2407	2648
16150.00	1497	1969	2162	2410	2651
16200.00	1499	1972	2164	2413	2655
16250.00	1501	1975	2167	2416	2658
16300.00	1503	1978	2170	2419	2661
16350.00	1506	1980	2172	2422	2665
16400.00	1508	1983	2175	2425	2668
16450.00	1510	1986	2178	2428	2671
16500.00	1513	1988	2181	2431	2674

Tennessee  
Schedule Of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
16550.00	1515	1991	2183	2434	2678
16600.00	1517	1994	2186	2437	2681
16650.00	1520	1997	2189	2440	2684
16700.00	1522	1999	2191	2443	2688
16750.00	1524	2002	2194	2446	2691
16800.00	1526	2005	2197	2449	2694
16850.00	1529	2007	2199	2452	2697
16900.00	1531	2010	2202	2455	2701
16950.00	1533	2013	2205	2458	2704
17000.00	1536	2015	2207	2461	2707
17050.00	1538	2018	2210	2464	2711
17100.00	1540	2021	2213	2467	2714
17150.00	1543	2024	2215	2470	2717
17200.00	1545	2026	2218	2473	2721
17250.00	1547	2029	2221	2476	2724
17300.00	1550	2032	2223	2479	2727
17350.00	1552	2034	2226	2482	2730
17400.00	1554	2037	2229	2485	2734
17450.00	1556	2040	2232	2488	2737
17500.00	1559	2043	2234	2491	2740
17550.00	1561	2045	2237	2494	2744
17600.00	1563	2048	2240	2497	2747
17650.00	1566	2051	2242	2500	2750
17700.00	1568	2053	2245	2503	2753
17750.00	1570	2056	2248	2506	2757
17800.00	1573	2059	2250	2509	2760
17850.00	1575	2062	2253	2512	2763
17900.00	1577	2064	2256	2515	2767
17950.00	1579	2067	2258	2518	2770
18000.00	1582	2070	2261	2521	2773
18050.00	1584	2072	2264	2524	2777
18100.00	1586	2075	2266	2527	2780
18150.00	1589	2078	2269	2530	2783
18200.00	1591	2081	2272	2533	2786
18250.00	1593	2083	2275	2536	2790
18300.00	1596	2086	2277	2539	2793

Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
18350.00	1598	2089	2280	2542	2796
18400.00	1600	2091	2283	2545	2800
18450.00	1602	2094	2285	2548	2803
18500.00	1605	2097	2288	2551	2806
18550.00	1607	2099	2291	2554	2809
18600.00	1609	2102	2293	2557	2813
18650.00	1612	2105	2296	2560	2816
18700.00	1614	2108	2299	2563	2819
18750.00	1616	2110	2301	2566	2823
18800.00	1619	2113	2304	2569	2826
18850.00	1621	2116	2307	2572	2829
18900.00	1623	2118	2309	2575	2833
18950.00	1625	2121	2312	2578	2836
19000.00	1628	2124	2315	2581	2839
19050.00	1630	2127	2318	2584	2842
19100.00	1633	2130	2321	2588	2847
19150.00	1637	2134	2324	2592	2851
19200.00	1640	2138	2328	2596	2855
19250.00	1643	2141	2331	2600	2859
19300.00	1646	2145	2335	2603	2864
19350.00	1650	2149	2338	2607	2868
19400.00	1653	2152	2342	2611	2872
19450.00	1656	2156	2345	2615	2877
19500.00	1660	2160	2349	2619	2881
19550.00	1663	2163	2352	2623	2885
19600.00	1666	2167	2356	2627	2889
19650.00	1669	2171	2359	2631	2894
19700.00	1673	2175	2363	2634	2898
19750.00	1676	2178	2366	2638	2902
19800.00	1679	2182	2370	2642	2906
19850.00	1683	2186	2373	2646	2911
19900.00	1686	2189	2377	2650	2915
19950.00	1689	2193	2380	2654	2919
20000.00	1692	2197	2384	2658	2923
20050.00	1696	2200	2387	2662	2928
20100.00	1699	2204	2390	2665	2932

Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
20150.00	1702	2208	2394	2669	2936
20200.00	1705	2211	2397	2673	2940
20250.00	1709	2215	2401	2677	2945
20300.00	1712	2219	2404	2681	2949
20350.00	1715	2223	2408	2685	2953
20400.00	1719	2226	2411	2689	2958
20450.00	1722	2230	2415	2693	2962
20500.00	1725	2234	2418	2696	2966
20550.00	1728	2237	2422	2700	2970
20600.00	1732	2241	2425	2704	2975
20650.00	1735	2245	2429	2708	2979
20700.00	1738	2248	2432	2712	2983
20750.00	1741	2252	2436	2716	2987
20800.00	1745	2256	2439	2720	2992
20850.00	1748	2259	2443	2724	2996
20900.00	1751	2263	2446	2727	3000
20950.00	1755	2267	2450	2731	3004
21000.00	1758	2271	2453	2735	3009
21050.00	1761	2274	2457	2739	3013
21100.00	1764	2278	2460	2743	3017
21150.00	1768	2282	2463	2747	3021
21200.00	1771	2285	2467	2751	3026
21250.00	1774	2289	2470	2755	3030
21300.00	1778	2293	2474	2758	3034
21350.00	1781	2296	2477	2762	3038
21400.00	1784	2300	2481	2766	3043
21450.00	1787	2304	2484	2770	3047
21500.00	1791	2307	2488	2774	3051
21550.00	1794	2311	2491	2778	3056
21600.00	1797	2315	2495	2782	3060
21650.00	1800	2318	2498	2786	3064
21700.00	1804	2322	2502	2789	3068
21750.00	1807	2326	2505	2793	3073
21800.00	1810	2330	2509	2797	3077
21850.00	1814	2333	2512	2801	3081
21900.00	1817	2337	2516	2805	3085

Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
21950.00	1820	2341	2519	2809	3090
22000.00	1823	2344	2523	2813	3094
22050.00	1827	2348	2526	2817	3098
22100.00	1830	2352	2530	2820	3102
22150.00	1833	2355	2533	2824	3107
22200.00	1837	2359	2536	2828	3111
22250.00	1840	2363	2540	2832	3115
22300.00	1843	2366	2543	2836	3119
22350.00	1846	2370	2547	2840	3124
22400.00	1850	2374	2550	2844	3128
22450.00	1853	2378	2554	2848	3132
22500.00	1856	2381	2557	2851	3137
22550.00	1859	2385	2561	2855	3141
22600.00	1863	2389	2564	2859	3145
22650.00	1866	2392	2568	2863	3149
22700.00	1869	2396	2571	2867	3154
22750.00	1873	2400	2575	2871	3158
22800.00	1876	2403	2578	2875	3162
22850.00	1879	2407	2582	2879	3166
22900.00	1882	2411	2585	2882	3171
22950.00	1886	2414	2589	2886	3175
23000.00	1889	2418	2592	2890	3179
23050.00	1892	2422	2596	2894	3183
23100.00	1896	2426	2599	2898	3188
23150.00	1899	2429	2602	2902	3192
23200.00	1902	2433	2606	2906	3196
23250.00	1905	2437	2609	2910	3200
23300.00	1909	2440	2613	2913	3205
23350.00	1912	2444	2616	2917	3209
23400.00	1915	2448	2620	2921	3213
23450.00	1918	2451	2623	2925	3218
23500.00	1922	2455	2627	2929	3222
23550.00	1925	2459	2630	2933	3226
23600.00	1928	2462	2634	2937	3230
23650.00	1932	2466	2637	2941	3235
23700.00	1935	2470	2641	2944	3239



Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
23750.00	1938	2473	2644	2948	3243
23800.00	1941	2477	2648	2952	3247
23850.00	1945	2481	2651	2956	3252
23900.00	1948	2485	2655	2960	3256
23950.00	1951	2488	2658	2964	3260
24000.00	1955	2492	2662	2968	3264
24050.00	1958	2496	2665	2972	3269
24100.00	1961	2499	2669	2975	3273
24150.00	1964	2503	2672	2979	3277
24200.00	1968	2507	2675	2983	3281
24250.00	1971	2510	2679	2987	3286
24300.00	1974	2514	2682	2991	3290
24350.00	1977	2518	2686	2995	3294
24400.00	1981	2521	2689	2999	3299
24450.00	1984	2525	2693	3003	3303
24500.00	1987	2529	2696	3006	3307
24550.00	1991	2533	2700	3010	3311
24600.00	1994	2536	2703	3014	3316
24650.00	1997	2540	2707	3018	3320
24700.00	2000	2544	2710	3022	3324
24750.00	2004	2547	2714	3026	3328
24800.00	2007	2551	2717	3030	3333
24850.00	2010	2555	2721	3034	3337
24900.00	2014	2558	2724	3037	3341
24950.00	2017	2562	2728	3041	3345
25000.00	2020	2566	2731	3045	3350
25050.00	2023	2569	2735	3049	3354
25100.00	2027	2573	2738	3053	3358
25150.00	2030	2577	2742	3057	3362
25200.00	2033	2581	2745	3061	3367
25250.00	2036	2584	2748	3065	3371
25300.00	2040	2588	2752	3068	3375
25350.00	2043	2592	2755	3072	3380
25400.00	2046	2595	2759	3076	3384
25450.00	2050	2599	2762	3080	3388
25500.00	2053	2603	2766	3084	3392

Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
Monthly Combined Child Support Obligation					
25550.00	2056	2606	2769	3088	3397
25600.00	2059	2610	2773	3092	3401
25650.00	2063	2614	2776	3096	3405
25700.00	2066	2617	2780	3099	3409
25750.00	2069	2621	2783	3103	3414
25800.00	2073	2625	2787	3107	3418
25850.00	2076	2628	2790	3111	3422
25900.00	2079	2632	2794	3115	3426
25950.00	2082	2636	2797	3119	3431
26000.00	2086	2640	2801	3123	3435
26050.00	2089	2643	2804	3127	3439
26100.00	2092	2647	2808	3130	3443
26150.00	2095	2651	2811	3134	3448
26200.00	2099	2654	2814	3138	3452
26250.00	2102	2658	2818	3142	3456
26300.00	2105	2662	2821	3146	3460
26350.00	2109	2665	2825	3150	3465
26400.00	2112	2669	2828	3154	3469
26450.00	2115	2673	2832	3158	3473
26500.00	2118	2676	2835	3161	3478
26550.00	2122	2680	2839	3165	3482
26600.00	2125	2684	2842	3169	3486
26650.00	2128	2688	2846	3173	3490
26700.00	2132	2691	2849	3177	3495
26750.00	2135	2695	2853	3181	3499
26800.00	2138	2699	2856	3185	3503
26850.00	2141	2702	2860	3189	3507
26900.00	2145	2706	2863	3192	3512
26950.00	2148	2710	2867	3196	3516
27000.00	2151	2713	2870	3200	3520
27050.00	2154	2717	2874	3204	3524
27100.00	2158	2721	2877	3208	3529
27150.00	2161	2724	2880	3211	3533
27200.00	2164	2728	2884	3215	3537
27250.00	2167	2731	2887	3219	3541
27300.00	2170	2735	2890	3223	3545

Tennessee  
Schedule of Basic Child Support Obligations

Monthly Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five + Children
<b>Monthly Combined Child Support Obligation</b>					
27350.00	2173	2738	2894	3227	3549
27400.00	2177	2742	2897	3230	3553
27450.00	2180	2746	2900	3234	3557
27500.00	2183	2749	2904	3238	3562
27550.00	2186	2753	2907	3242	3566
27600.00	2189	2756	2911	3245	3570
27650.00	2193	2760	2914	3249	3574
27700.00	2196	2764	2917	3253	3578
27750.00	2199	2767	2921	3257	3582
27800.00	2202	2771	2924	3260	3586
27850.00	2205	2774	2927	3264	3590
27900.00	2208	2778	2931	3268	3595
27950.00	2212	2781	2934	3272	3599
28000.00	2215	2785	2938	3275	3603
28050.00	2218	2789	2941	3279	3607
28100.00	2221	2792	2944	3283	3611
28150.00	2224	2796	2948	3287	3615
28200.00	2227	2799	2951	3290	3619
28250.00	2231	2803	2954	3294	3624
For combined adjusted gross income in excess of \$28,250.00:					
	One child:	2231 plus 6.81% of all income in excess of 28250			
	Two children	2803 plus 7.22% of all income in excess of 28250			
	Three children	2954 plus 7.77% of all income in excess of 28250			
	Four children	3294 plus 8.05% of all income in excess of 28250			
	Five + children	3624 plus 8.66% of all income in excess of 28250			

Authority: T.C.A. §§ 4-5-202; 36-5-101(e); 71-1-105(12),(16); 71-1-132; 42 U.S.C. § 667; 45 C.F.R. § 302.56.

Legal Contact or Party who will approve final copy:

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Contact for disk acquisition:

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Nashville, Tennessee 37248-0006  
(615) 313-6673



Signature of the agency officer or officers directly responsible for proposing and/or drafting these Rules:

Bill Duffey  
Bill Duffey, Director, Child Support Policy  
Child Support Services  
Tennessee Department of Human Services

Mike Adams  
Mike Adams, Assistant Commissioner  
Child Support Services  
Tennessee Department of Human Services

Virginia T. Lodge  
Virginia T. Lodge, Commissioner  
Tennessee Department of Human Services

I certify that this is an accurate and complete copy of Rulemaking Hearing Rules, lawfully promulgated and adopted by the Department of Human Services on the 27 day of Oct, 2004.

Further, I certify that the provisions of T.C.A. § 4-5-222 have been fully complied with, that these Rules are properly presented for filing, a notice of rulemaking hearing was filed in the Department of State on the 31st day of March, 2004 and such notice of rulemaking hearing having been published in the April 15, 2004 issue of the Tennessee Administrative Register, and such rulemaking hearings having been conducted pursuant thereto on the 17th, 18th, 20th, 24th, 25th, and 27th of May 2004 and the 1st, 2nd, and 3rd of June 2004.

Barbara L. Broersma  
Barbara L. Broersma  
Assistant General Counsel  
Tennessee Department of Human Services

Subscribed and sworn to before me this the 27<sup>th</sup> day of October, 2004.

[Signature]  
Notary Public  
My Commission Expires

My commission expires on the \_\_\_ day of August 20, 2006.

All Rulemaking Hearing Rules provided for herein have been examined by the Attorney General and Reporter of the State of Tennessee and are approved as to legality pursuant to the provisions of the Administrative Procedures Act, Tennessee Code Annotated, Title 4, Chapter 5.

Paul G. Summers  
Paul G. Summers  
Attorney General and Reporter

The Rulemaking Hearing Rules set out herein were properly filed in the Department of State on the 7 day of Nov, 04 and will become effective on the 10 day of Jan, 2005.

Riley C. Dargatzis  
Riley C. Dargatzis  
Secretary of State

By: [Signature]